



# Italy's budget includes measures to boost jobs

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Expanded furlough schemes and social security contribution exemptions are among the employment measures included in Italy's Budget Law for 2022.

## Highlights

- Employer and employee exemptions from social security contributions are capped at €6,000 per year for employees hired on permanent contracts from companies in crisis.
- Employers that hire apprentices can get tax relief in 2022 equivalent to 100% of the contributions paid.
- Employers can receive a 50% tax exemption from social security contributions for up to one year for mothers who return to work in 2022 after maternity leave.
- Furlough schemes have expanded to include employers with fewer than 15 employees and generally cover all employees, except executives.
- The minimum employment service for salary support eligibility is reduced to 30 days from 90.
- Employers could benefit from additional payments under the extraordinary furlough scheme ("CIGS").
- Employer and trade unions can now agree to "solidarity contracts" to reduce working hours up to 80% (an increase from 60%).
- Certain employers with more than 250 employees that are considering terminating 50 or more employees must now conduct a special information and consultation procedure to reach an agreement with applicable trade unions, in addition to following normal layoff rules.

Additionally, the government is expected to issue guidelines to address the misuse of internships, which will address the payment and subsequent hiring of interns.

## Related resource

- [Budget law for 2022 \(Italian\)](#) (Official gazette, 30 Dec 2021)

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