

LP ADVISORY

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Information prospectus for persons with disabilities 2026

TO ALL CUSTOMERS

31.01.2026 is the deadline for the electronic submission of the information prospectus, through which employers report on their workforce as at 31.12.2025 for the purpose of applying the legislation on the employment of persons with disabilities (Law 68/99).

Electronic submission is mandatory where, compared to the most recently filed prospectus, changes have occurred in the employment situation that alter the obligation or affect the calculation of the reserve quota.

Below is a brief overview of the procedures for fulfilling this obligation.

1.1 Recruitment of disabled persons, employment size and calculation criteria

Employers with at least 15 employees are required to employ a number of disabled persons that varies according to the number of able-bodied workers employed and eligible for calculation (with reference to the total workforce of the company as a whole, and not to the individual production units).

For the purpose of determining the company's employment size, all workers hired under an employment contract are generally included in the calculation.

Part-time workers are counted in proportion to the hours actually worked, with reference to the hours established under the applicable national collective labour agreement for the sector and to the ordinary working hours carried out in the company. Any fraction of hour exceeding 50% of normal working hours is rounded up to the nearest whole hour.

With regard to the criteria for calculating the shortfall, reference should be made to the following measures:

Workforce	Disabled persons to be hired
From 0 to 14 workers	No obligation
From 15 to 35 workers	1 worker
From 36 to 50 workers	2 employees
Over 50 employees*	7% of employed workers

** Employers with more than 50 employees are also required to hire individuals belonging to protected categories pursuant to Article 18 of Law 68/99 (i.e. orphans and surviving spouses of those who have died due to work, war or service; spouses and children of persons recognised as severely disabled due to war, service or work, and repatriated Italian refugees).*

1.2 Exclusions

In addition to those who are already employed on a compulsory basis, the following workers are excluded from the calculation:

Excluded workers	Special conditions for exclusion
1. Apprentices.	
2. Fixed-term contracts of up to 6 months.	For contracts with a duration exceeding 6 months, the exclusion applies only to employees hired as replacements. In other cases, such employees are counted on a pro-rata basis.
3. Temporary workers (so-called 'interinali').	
4. Managers.	
5. Members of production and labour cooperatives.	
6. Employees hired for work to be carried out abroad.	

7. Home Workers.	
8. Construction site personnel working within the site where the work is carried out and transport workers (drivers) in the construction sector.	
9. Travelling and navigating personnel in the air, sea, land and road transport sectors.	
10. Personnel directly involved in the operational areas of transport operations and regularity in the cableway sector.	
11. Underground personnel and personnel assigned to mineral handling and transport activities in the mining sector.	
12. Personnel 'seconded' from the host organization's workforce. Seconded workers with disabilities are excluded from the calculation basis and counted in the reserve quota of the province of employment.	
13. Travelling personnel in the road transport sector.	
14. Those who, after recruitment, have become unable to perform their duties due to accident or illness.	Reduction in working capacity equal to or greater than 60%.
15. Those who, after recruitment, have become unable to perform their duties due to an accident at work or occupational illness.	Degree of disability greater than 33%.
16. Civil invalids hired outside the procedures governing compulsory employment.	
17. Orphans and surviving spouses.	Already employed on 18 January 2000.

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Agreements

2.1 Agreement under Article 11 of Law 68/1999.

Within 60 days of reaching the employment threshold that triggers the obligation, the employer must submit an application for the employment of a person with disabilities or, alternatively, enter into and submit an agreement.

Please note that:

- the signing of an agreement entails, for the entire duration thereof, to the fulfilment of the obligations provided for by the legislation on compulsory employment within the limits set out in the agreement itself. Therefore, during the period of validity of the agreement, the company is deemed to be in compliance with the obligations provided for by Law 68/99, including for the purposes of participation in public tenders as provided for in Article 17 of the aforementioned law;
- through the agreement, it is possible to choose the specific disabled person to be employed;
- the agreement may provide for the fulfilment of the obligation, in application of paragraph 2 of Article 11 of Law 68/99, also through the following forms for each disabled person:
 - the completion of training or work-orientation internships aimed at subsequent recruitment;
 - recruitment under a fixed-term contract;
 - recruitment under an apprenticeship contract;
 - a probationary period longer than that provided for in the relevant national collective labor agreement, in any case in compliance with the maximum limits set out in the applicable ministerial guidelines.

2.2 Agreement under Article 14 of Law 68/1999

As an alternative to the agreement referred to in point 2.1 above, it is possible to make use of the agreement referred to in Article 14 of Law 68/1999. In practice, in order to fulfil the obligation laid down by Law 68/99, private employers may entrust the performance of a work contract to *type B social cooperatives* (cooperatives that carry out production and service activities aimed at the integration of disadvantaged people, including disabled people, into the workplace).

The cooperative directly employs one or more disabled workers, who may be counted towards the company's quota. Thus, by means of an agreement entered into by the company, the cooperative and the Metropolitan City, it is possible to meet the obligation to hire persons with disabilities *within the limits of 20% of the total shortfall*.

Through this method, the company fulfils its legal obligations even if the employment relationship is established exclusively with the Cooperative, provided that both the company and the Cooperative are members of the cooperative centers and trade associations that signed *the agreement of 22.10.2004*, as subsequently confirmed by the agreement of 23.04.2010

The advantage is that the company does not directly employ the disabled person. The disadvantage is the cost associated with outsourcing the service to a social cooperative.

3 Incentives for hiring disabled persons

The INPS (Italian National Social Security Institute) grants an incentive to employers who hire a person with disabilities on a permanent contract.

The incentive applies to open-ended hires and to the conversion of fixed-term contracts (including part-time contracts) into permanent contracts, with effect from 01.01.2016. The measures and duration of the incentives are summarized below:

Degree of disability of the worker hired	Incentive measure	Duration of the incentive
Reduction in working capacity of more than 79% or disabilities classified in categories 1 to 3 (Table DPR 915/78).	70% of the gross monthly salary subject to social security contributions for each disabled worker.	36 months
Reduction in working capacity between 67% and 79% or disabilities classified in categories four to six (Table DPR 915/78).	35% of the gross monthly salary taxable for social security purposes for each disabled worker.	36 months
Intellectual and mental disability resulting in a reduction in working capacity of more than 45%.	70% of gross monthly salary taxable for social security purposes for each worker with intellectual and mental disabilities.	60 months

Entitlement to the incentive is subject to:

- the regularity of contribution obligations, compliance with regulations governing working conditions, compliance with other statutory obligations and national, regional, territorial or company-level collective agreements and contracts, where applicable, stipulated by the employers' and workers' trade unions that are comparatively more representative at national level;

the achievement of a net increase in employment compared to the average number of workers employed in the 12 months prior to recruitment or conversion; The general principles governing the use of employment incentives do not apply to the mandatory recruitment of disabled workers but do apply in the case of the recruitment of disabled

workers in excess of the so-called '*reserve quota*'. Therefore, if the employer, for the purpose of fulfilling its obligations to hire persons with disabilities, chooses to hire a disabled worker in place of another who has earned a right of priority for re-employment, the incentive does not apply, as the recruitment is carried out in violation of the right of priority. The incentive is granted in the case of permanent employment or fixed-term employment contracts with a duration of not less than 12 months, and for the entire duration of the contract.

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Penalties

Should the employer fail to submit the information prospectus within the prescribed deadline, they will be subject to an *administrative penalty of €702.43, plus €34.02 for each day of further delay beyond 31.01.2026.*

Failure to cover the *reserve quota* will result in a penalty of €196.05 for each working day of delay in hiring the disabled person. The penalty, which is fixed in amount but progressive in application, may be reduced (to 1/4 of the total amount) on condition that the employer, in addition to submitting the information prospectus, enters into the employment contract with the person with disabilities.

Our Firm remains available for any further clarification or assistance, as well as for the preparation and completion of the information prospectus, its submission, and the drafting of agreements and/or requests for exemptions.



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