

To the Clients

Object: facilitated hiring, all you need to know

The facilitated hiring foreseen by the employers by the budget law of the year 2023 and by the Labour decree shall be due this coming 31st December. The partial exemption from Social Security is enjoyed when hiring people under 36 years of age, and women and youngsters who neither study nor work (NEET).

The budget law of the year 2023 has incremented the exemption to 8.000 € in case of hiring youngsters under 36 years of age and women.

**In case of appointment of youngsters Neet within December 31st another benefit among the others shall be applied.**

For employers of the private sector who hire workers under the age of 36 until the 31st of December 2023, the budget law of the year 2023 has foreseen the benefit of an exemption in case of a direct permanent contract appointment or in case of transformation from fixed term contract to permanent ones.

This measure is due to 100% of the Social Security contribution given to the employer (with the exclusion of the award and contribution due to INAIL) i a maximum of import equal to 8.000 € and for a maximum period of 36 months. The period of fruition increases up to 48 months for the hiring in the regions of Abruzzo, Molise, Campania, Basilicata, Sicily, Puglia, Calabria and Sardegna.

The exemption of the year 2023 is valid only if the the worker has not been previously given a job with a permanent contract with the same or other employer during the course of his/ her entire working experience; however, in case of worker training concluded without have been given qualification from other employer, the benefit could be enjoyed.

Through the measure of promotion of the stable youngsters occupation introduced by the legislator from the year 2018, for employers that hire workers to fixed-term subordinate contract, it is foreseen the possibility to enjoy for a maximum period of 36 months the exemption of the contribution of 50% of the overall social security contribution and up to a maximum equal to 3.000 € on annual basis, applied monthly.

**Hiring of women**

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## Studio Pisciotta



Sede di Palermo  
Via Stefano Turr, 38  
90145 Palermo  
Tel +39 091 60 90 036

Sede di Roma  
Via C. Colombo, 456  
00145 Roma  
+39 06 58 17 225

pecstudiopisciotta@studiopisciotta.it  
studiopisciotta@studiopisciotta.com  
[www.studiopisciotta.com](http://www.studiopisciotta.com)

C.F. PSCNGL74H27G273R  
P.I. 04848330827  
IBAN Crédit Agricole IT27W0623004602000015086404  
IBAN Igea Digital Bank IT43S0502903200000000232623

With its deadline on December 31st, and starting from the 1st of January 2023 it has been foreseen the possibility for the employer to benefit of a total exemption maximum to an import equal to 8.000 € annual for those who hire women with the following qualifications:

- at least 50 years of age and unemployed for over 12 months;
- Of any age, with residency in regions eligible to the structural funds of the European Union. The workers must have been unemployed for at least six months.
- Women of any age that run working activities in economical sectors characterized by a marked by a gender disparity, with a rate of disparity male-female superior to at least 25% of the average disparity and unemployed with a regular contribution for at least six months;

The benefit of exemption is allowed for a maximum of 12 months in case of a fixed-term contract, and they are elevated to 18 months in case of transformation from a fixed-term contract to a permanent one.

### **Hiring of youngsters NEET**

Through the Labour decree, the legislator has foreseen for a period of 12 months the recognition of an incentive equal to 60% of the gross monthly retribution taxable for purposes of Social Security in favor of employer that between the 1st of June and the 31st of December 2023, shall hire with permanent contract and with contract of apprenticeship to the job, to youngsters that:

- from the date of their appointment haven't turned 31 years of age;
- are not working or have not been subjects of courses or formation;
- Are registered in the National Operative Program" Initiative Youngsters Occupation".

For youngsters between the age of 25 and 29, the benefit of the exemption can be benefited only when, in addition of the requirements indicated above, the younger follows under one of the below listed conditions:

- He/ she has not been employed with a regular contribution for at least six months;
- He/ she does not have a diploma of secondary education or qualification in a professional field;
- He/ She has not completed the full time formation for over two years and he/ she has yet to be given his first job with a regular contribution.

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- If he/ she belongs to underrepresented gender, and is hired in professional or sector fields characterized by a rate of disparity men-women superior of at least the 25% the average disparity in all the economical sector of the State, or hired in economical sectors characterized by a rate of disparity men- to- women of at the least the 25%

It is here reminded that the incentive foreseen is cumulative with that foreseen for the workers hired under the age of 30 (36 for the year 2023) and with the other exemptions or reductions of the financial rates foreseen by the current legislation, limited to the period of the their application

In case of cumulus with other measure, the incentive is recognized only in the measure of the 20% of the gross monthly retribution taxable to social security purposes for each worker “NEET” hired.

Palermo, Rome, September 13 2023

Mr. Lawyer Angelo Pisciotta

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