

Dear Clients:

Object: Clarifications given by the Agency on IRPEF Reform.

The Legislation Decree n. 216 of the 30<sup>th</sup> of December 2023 has implemented the first module of the IRPEF reform and of other measures related, as established by the Enabling Law n. 111 of the year 2023: via Circular n. 2 of the 6 February 2024, the Agency of Revenue has given clarification on the norms introduced or modified by such law.

Of the Legislative Decree n. 216 the first article for the tax year of 2024, modifies the tax bands reducing them to three for this tax period.

The modification of the IRPEF bands sees the increase of the first tax band from 15.000 to 28.000 €. Thus, absorbing the previous second band. For the new first band is foreseen a taxation of the 23 % when previously on the second band now absorbed was foreseen an IRPEF rate of the 25% for the year 2024.

This operation leads to a maximum save IRPEF of 260 €, representing the 2% of difference between the rate of the 23% and of the 25% applied to the difference between the first and the second band before the modification afore-mentioned, equal to 13.000 €

The second operation of the Enabling Law concerns the deduction seen on article 13 of the DPR n. 917 of the year 1986 granted to the taxpayers whose introit is by dependent work, excluding the pension or checks similarly equal and some earnings assimilated to those of dependent work, if the cumulative earning is not superior of 15.000 €.

With the increase of the deduction from 1.880 to 1.955 euro is extended the so called “no tax” area, meaning that portion of the earning exempt from taxation, that is 8.500 euro for the year 2024, respect to 8.173,91 euro previously foreseen.

The Agency of Revenue highlights that seen that the modification is applicable only to the first period of article 13 of the DPR n. 917 of the year 1986, the other provisions of article 13 are still in force, including comma 6-bis which provides that cumulative earning is absorbed by the net of the introit of the main residence and to that of the relative appliances.

It is important to consider that in the calculation of the cumulative earning to use for the determination of the fiscal benefits as well as the deductions, the so called “reference income”, one must also consider earnings related to dry coupon, of earning subjected to the substitutive tax from flat rate and of the benefit rate ACE.

The Enabling Law sees modifications on the requirement necessary to obtain the acknowledgement of the integrative treatment of article 1 of the decree- law n. 3 of the year 2020 as well.

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Such norm foresees that dependent worker, “should the gross tax...be of an import superior to that of the granted deduction... is acknowledged a sum as title of integrative treatment, which is not calculated the earning, of a sum equal to... 1.200 euro from the year 2021, if the total income is not superior of 15.000 euro”.

Thus, since the deduction seen on article 13, comma 1 of the DPR n. 917 of the year 1986 has been object of modification, with an increase of the same deduction of euro 75 (euro 1955-euro 1.880), the legislative decree n. 216 of the year 2023 provides that the integrative treatment is granted if the gross tax determined on the earnings seen by the norm, is superior to that of the deduction on article 13, comma 1 of the DPR n. 917, decreased of 75 euro.

Article 2 of the legislative decree n. 216 of the year 2023 sees also modifications on the norms of deductions for charges, providing a reduction of 260 euro of the deductible import for the tax period of the year 2024 for taxpayers with total earnings superior of 50.000 euro.

The reduction is applied on the import of the deduction as already determined on basis of what established on article 15 of the DPR n. 917 of the year 1986 that provides the deduction on article 15 is due:

- For the entire amount if the total earning, absorbed to the net of the main residence and to that of the relative appliances is not superior to 120.000 €
- for the part corresponding to the relationship between the import of 240.000 €, decreased of the total income, absorbed to the net of the income of the main residence and to that of the related appliances is superior of 120.000 euro.

With reference to the municipal and regional additional to IRPEF, the legislative decree n. 216 of the year 2023 has established the due time in which the Regions and Provinces autonomous can increase the rate of the additional has been extended to the 15<sup>th</sup> of April 2024 and will not be applied the above mentioned modifications, the additional regional IRPEF for the year 2024 shall be calculated according to the bands and rate in force for the year 2023

The due term within the Regions and Provinces autonomous are held to send the data of the variation of the additional Regional IRPEF to the Ministry of Economy and Finances for the publication of the site is extended to the 15<sup>th</sup> of May 2024: if such information is not reported on the website MEF, sanctions and interests shall not be applied.

For the additional municipal IRPEF, the enabling law wants the Counties to adjust the bands of the rates and the Municipal additional by the 15<sup>th</sup> of April 2024 for the year 2024 within the same due date, the Counties have faculty to establish, only for the year 2024 the differentiated rates of the municipal additional, based on bands of introit IRPEF in force in the year 2023 as already mentioned.

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In case in which the decision to modify in bands and the rates of the municipal additional is not communicated by the 20<sup>th</sup> of December 2024 for the publication on the website of MEF, the rates of the year 2023 will remain in force.

The Agency of Revenue highlights that the delegated legislative decree n. 216 of the year 2023 has repealed the discipline of the help of the Economic Growth (ACE) starting from the period of the successive tax to that in force in the 31<sup>st</sup> of December 2023, establishing that until the effect will terminate, will remain in force the provisions relative to the import of the notional return that is superior of the total net income for the taxation in force from the 31<sup>st</sup> of December 2023.

Note that on that issue article 1 of the decree-law n. 201 of the 2011 establishes that the part of notional return which is superior of the net total income declared can be computed in increase to the deductible import from the incomes of the successive taxation, meaning it can be transformed in a tax credit applying to such surplus the rates of IRPEF and IRES

The tax credit can be used to decrease of the IRAP, and it is divided into five annual rates of equal import.

Seen what has been established in the legislative decree n. 216 of the year 2023 is held that the ACE surplus should result from the taxation period in force from the 31<sup>st</sup> of December 2023, can be use as mentioned above.

Palermo, Rome 21, February 2024

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