

Legal Shots

Remote Work: Compensation for additional expenses

The government ordinance announced sets the maximum amount exempt at 22€ per month, which can be increased up to 33€ per month.

A new government ordinance, yet to be published, establishes the limit up to which the compensation paid by companies to teleworkers does not constitute income and, therefore, will not be subject to IRS and social security contribution.

Compensation is expected to be up to 1€ for each working day, corresponding to:

- 0.10€/day for electricity consumption;
- 0.40€/day for internet;
- 0.50€/day for the use of a personal computer or other IT equipment belonging to the employee.

In total, the exempt amount may correspond to a maximum of 22€ per month (1€ for each of the 22 days of effective work under the remote work regime), with the possibility of increment up to 50% (33€ per month) if the compensation amounts are the result of collective bargaining.

Meet our Team:

