

LP ADVISORY

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1. Tax measures for business promotion (corporate welfare) - fuel vouchers for the year 2023

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Tax measures for business promotion (corporate welfare) - fuel vouchers for the year 2023

To all the customers

With the Law Decree n. 5/2023 (the so-called "Transparency Decree"), confirmed the possibility for private employers to offer their employees fuel vouchers or similar purchase of tax-exempt fuels for the purposes of income formation, up to a maximum of 200 €, even in the period from 1 January to 31 December 2023.

The Law of 10 March 2023 n. 23, Converting Decree 5/2023, confirmed on the one hand that the value of fuel vouchers or similar securities for the purchase of fuel sold by private employers to their employees during the period from 1 January 2023 to 31 December 2023, does not contribute to the employee's statement of income if the amount does not exceed 200 € per employee.

However, during the conversion it was made clear that, with reference to the fuel vouchers recognized by employers during 2023, the principle of harmonization between the taxable base and the contributory base does not apply (art. 51, c.3, of TUIR and Law 153/1969).

In fact, the value of the above-mentioned fuel vouchers is:

- exempt for the purpose of determining the taxable amount up to a maximum of 200€;
- taxable for the purposes of quantifying the taxable amount of social insurance, with a corresponding obligation for both, the employer and the employee, to contribute.

The discipline applies to holders of income as employees.

The fuel vouchers in question may also be paid by the employer on a personal basis and in any capacity, both voluntarily and under a contractual obligation.

Further operational indications

If the value of the fuel bonus exceeds 200 €, it contributes entirely to the formation of income and is subject to ordinary taxation.

Considering that the disposition refers exclusively to the tax year 2023, amounts and values paid by 12 January of the tax period following the one to which they refer are also considered received in the tax period (so-called enlarged cash register).

Finally, it should be remembered that only the fuel bonus is facilitated, exclusively for tax purposes, up to 200 €.

On the other hand, the general exemption (tax and contribution) of disbursements and payments equal to 258.23 € remains in force, in which fuel vouchers and similar titles can also be included.

The Firm remains available for any further clarification or need.

Milan, 24 March 2023

Summary of essential elements

	Fuel vouchers
Employers	Private employers
Beneficiary workers (subjective area)	Employees only. Co.co.co., administrators, trainees and occasional self-employed are excluded
Type of payment (subjective area)	Voluntariness of disbursement by the employer, discretion of the amount (notwithstanding to the limit of 200 euros), discretion of the subjects and/or categories.
Type of benefit	Fuel voucher(s).
Value	The value of the vouchers is up to 200 euros. They must be identified with a specific entry in the Single Labor Register.
Company cost	The amount is exempt from taxation up to the maximum amount of Euro 200 but is taxable for contributory purposes. For the disbursement of a voucher of 200 Euros, the Worker receives 180 Euros. The company cost is around 230 Euros.
Exceeding the maximum tax limit	If the value of the fuel vouchers issued is greater than Euro 200, the same contributes entirely to form the income and is subject to ordinary taxation.
Benefit duration	The disbursement must take place by 12 January 2024. The vouchers can also be used at a later time.



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