Budget Law 2025: New Tax Benefits for the Military

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The Budget Law 2025 has introduced significant tax changes, aiming to alleviate the tax burden on employees. Starting from January 1, 2025, new benefits have been introduced, including the reduction of the tax wedge, which replaces the exemption on IVS (Invalidity, Old Age, and Survivors) social security contributions. The changes aim to favor employee income, with measures ranging from direct tax reductions to the creation of new deductions.

The New Tax Measures

For the benefit of workers, two new tax instruments have been provided in addition to the existing treatments:

1. **Integrative Treatment (formerly Renzi bonus)**
   Introduced in 2020, the integrative treatment is intended for those with a total income of up to 15,000 euros. The measure is confirmed for 2025 to support lower incomes.

2. **Additional Tax Bonus**

   The main novelty introduced by the Budget Law 2025 concerns the introduction of a tax bonus for workers with total incomes up to 20,000 euros. This bonus provides an amount determined by a percentage applied to employee income, based on the following brackets:

   - **7.1%** for incomes up to 8,500 euros;
   - **5.3%** for incomes between 8,501 and 15,000 euros;
   - **4.8%** for incomes between 15,001 and 20,000 euros.

     This bonus does not contribute to the formation of income.

3. **Additional Deduction**

   Another important novelty is the introduction of an additional deduction for incomes between 20,001 and 40,000 euros. For incomes between 20,001 and 32,000 euros, the deduction is 1,000 euros, while for higher incomes, the deduction progressively decreases until it is nullified at 40,000 euros.

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How Automatic Management Works via NoiPA

The tax benefits provided by the Budget Law 2025 will be applied automatically by the NoiPA system, based on the registered income data. However, employees who expect to exceed the established income thresholds (for example, due to extra income not registered in the system) can waive these benefits to avoid tax adjustments in debt.

The NoiPA platform has introduced a **self-service** function that allows workers to manage their tax situation. By accessing the portal, it will be possible to waive one or more benefits directly from the “Tax Benefits Management” section, available in the “Services” menu under the “Payroll” item. To use this function, it is recommended to consult the dedicated FAQs, available on the NoiPA portal at the link: https://noipa.mef.gov.it/cl/web/guest/taglio-del-cuneo-fiscale.

Timing and Methods for Waiving Benefits

The system will allow workers to make changes to their tax preferences according to the following timings:

- **Waivers by May 25, 2025**: Changes entered by this date will have retroactive effect from January 1, 2025.
- **Waivers after May 25, 2025**: Changes will be applied starting from the next available monthly payment. It is possible to view directly in the system when the waiver will take effect by accessing the “Tax Benefits Management” screen and selecting “Request List”.

Possibility of Reinstatement and Details on Tax Innovations

In addition to the possibility of waiving benefits, the system also offers the possibility of reinstating their application at any time, always through the self-service mode. For more details on the tax innovations introduced by the Budget Law 2025, the circular from the Revenue Agency no. 4/E of May 16, 2025, is available.

With the introduction of these new measures, the Budget Law 2025 aims to concretely support employees, particularly those with lower incomes. The implementation of an automated and transparent system like the NoiPA portal allows employees to autonomously manage tax benefits, ensuring greater flexibility and control. However, it is important that each worker becomes aware of their tax choices to avoid overly burdensome adjustments and to make the most of the available benefits.

#MilitaryTaxBenefits,BudgetLaw2025,EmployeeSalaries