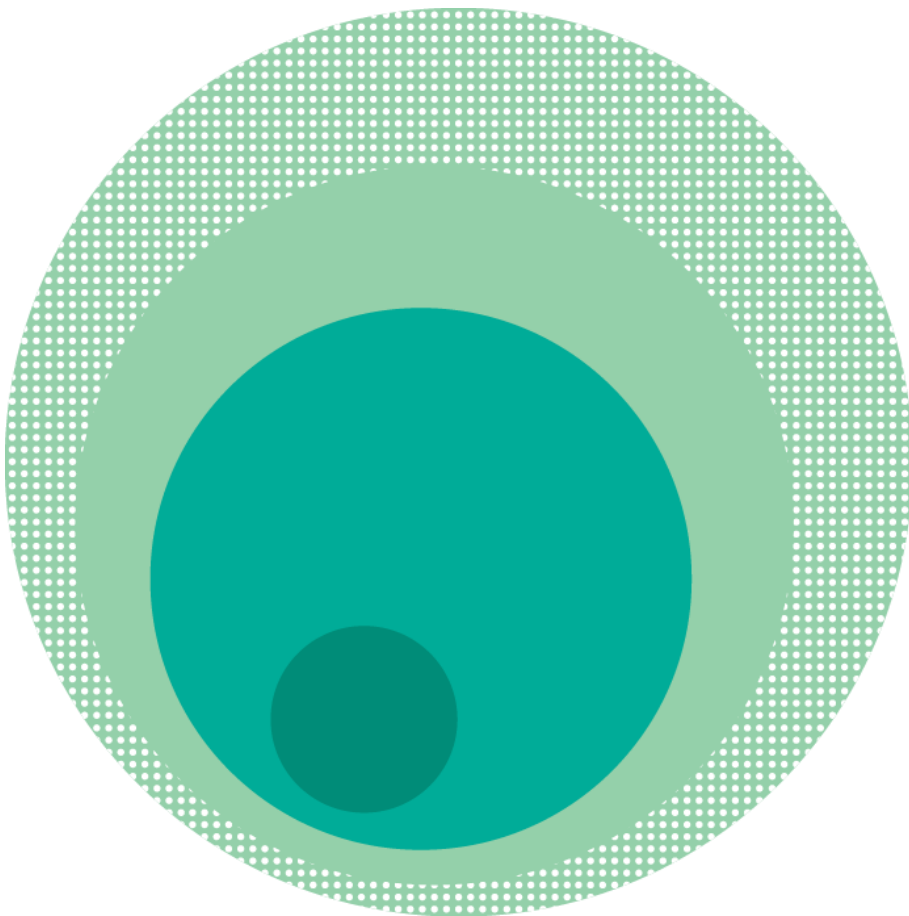


Verification of tax debts in public administration payments: regulatory developments and operational impacts.

The rules on the verification of tax non-compliance, recently expanded by the 2025 Budget Law, represent a central tool in the system for combating tax evasion, imposing specific control obligations on Public Administrations prior to the disbursement of certain payments.



Verification of the debt position of beneficiaries of public payments is an essential tool provided by the legislator to ensure compliance with tax obligations and to improve the effectiveness of the collection system.

This procedure is governed by **Article 48-bis of Presidential Decree No. 602/1973**, which obliges Public Administrations and companies with majority public ownership to check for any debts entered in the tax roll against the beneficiary.

In the event of confirmed non-compliance for an amount equal to or greater than €5,000, the disbursing entity must suspend the payment and report the situation to the territorially competent collection agent.

This mechanism has recently been expanded with the introduction of new verification obligations for specific categories of employment income. Article 1, paragraph 84, of Law No. 207 of 30 December 2024 has in fact extended the application of the provision to payments made in the form of salary, wages, allowances or other amounts related to the employment relationship, including those due for dismissal, provided they exceed **€2,500 net**.

This extension will come into effect from 1 January 2026, a date expressly stated in the same law.

It is important to clarify that the measure does not apply generally to all recipients of employment income, but exclusively to those who meet two joint conditions:

1. receive monthly employment or pension income exceeding **€2,500 net**;
2. **are in default** for a total amount of at **least €5,000** resulting from payment notices, penalties, fines or other debts to the Treasury.

If these conditions are met, the (salary or pension) payment will be subject to **automatic blocking** by the administration, which must then report the case to the collection agent for the activation of the relevant recovery measures.

The system, designed to strengthen the fight against tax evasion, aims to introduce timely and effective action, even on amounts paid on a recurring basis.

Unlike ordinary disbursements, in the case of amounts related to the employment relationship, the legislation establishes that the verification **must be carried out on the net amount to be paid** to the employee or pensioner, net of tax, social security and welfare withholdings.

This principle has already been clarified by **MEF Circular No. 22/2008**, which remains an important interpretative reference to avoid application errors.

However, this new extension raises certain **operational issues**, particularly for schools and decentralised administrations, which often do not directly manage salary payments, as these are centrally **paid by the MEF through the “cedolino unico”** system.

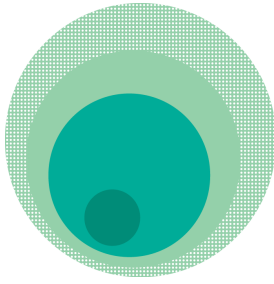
Consequently, the responsibility for verification in such cases remains with the Ministry of Economy and Finance, while schools will only be responsible for payments over €2,500 made directly **using their own budget funds**, such as for supplementary payments or independently funded projects.

In anticipation of the entry into force of the new obligation, **an effective coordination among the various institutional levels** is therefore desirable, with the **provision of updated and uniform operational guidelines** that take into account the organisational specificities of peripheral administrations.

Only through clear and shared governance will it be possible to apply in a coherent, fair and sustainable manner a rule designed to contribute to the recovery of tax evasion and the protection of the public interest.

The office is available to clients for any clarification and assistance.

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