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Dott. Anna Maria Bonesi

## How does the “Return of skilled workers” work? Guide for 2026

More and more Italians are deciding to return to and relocate in Italy, partly encouraged by the possibility of applying the **inbound workers regime**, better known as the “Return of skilled workers” scheme.

After assisting dozens of individuals residing abroad, I considered it appropriate to take an in-depth look at this tax incentive regime, which provides for a reduction of the taxable base ranging from **50% to 60%**, by preparing this mini-guide.

In Italy, there are three tax incentive regimes for the return of citizens and workers residing abroad:

- Inbound workers regime
- Teachers and Researchers regime
- “New residents” regime

In this article, I will analyze how the **inbound workers regime** (the first regime) works, as it is the one most frequently applied in practice.

We will examine who may benefit from the **Return of skilled workers** scheme and, therefore, who is entitled to the related tax incentives.

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### ***The tax benefits.***

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As of today, there are three regimes designed to facilitate the return to Italy of individuals who have not been resident in the country for a certain period of time.

These regimes provide for a reduction in the tax burden, calculated in different ways depending on the applicable scheme.

The available regimes are:

- **Inbound workers regime:** this regime applies to employees and self-employed individuals who transfer their tax residence to Italy. It provides, for a period of five years, a 50% or 60% tax exemption (subject to specific conditions) on income produced in Italy, up to a maximum eligible amount of €600,000 per year.
- **Teachers and Researchers regime:** this regime applies to teachers and researchers who have carried out their activities abroad and provides for a 90% exemption from IRPEF on income deriving from teaching or research activities carried out in Italy.
- **“New residents” regime, also known as the high-net-worth individuals regime:** this regime is intended for individuals with significant tax capacity (i.e. high income and/or substantial foreign assets). It allows the application of a flat tax of €200,000 on foreign-source income. Upon payment of this tax, all foreign income is exempt from taxation in Italy. The regime lasts for 15 years and may be extended to family members upon payment of an additional amount.

### ***How the inbound workers regime works.***

Let us analyze in more detail how the **inbound workers regime** works, more generally known as the “Return of skilled workers”.

Transfers of residence carried out starting from 2024 entail the application of the new inbound workers regime (Article 5 of Legislative Decree No. 209/2023).

The old regime (Article 16 of Legislative Decree No. 147/2015) applies to transfers carried out up to and including 2023, as it was repealed by Article 5 of Legislative Decree No. 209/2023.

It provided for a tax exemption ranging from 70% to 90% of income, which, considering the application of the no-tax area and any tax deductions, often resulted in no taxes being payable at all.

Hence the reform, which modified the regime by reducing both its **duration** and the **tax exemption rates**.

### ***Who can benefit from the Return of skilled workers?***

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Let us attempt to answer the questions: who is entitled to the Return of skilled workers and who qualifies as an inbound worker.

Since this is a “return,” it is first necessary that the individual has spent a period of residence abroad. The first requirement is **non-residence in Italy for the three tax years preceding the transfer**, except in cases where the work activity continues in Italy with the same employer or with an employer belonging to the same corporate group. In such cases, the required period of residence abroad is increased to six or seven tax years, depending on whether the worker had previously worked in Italy for that employer.

The second requirement concerns qualifications. Workers must possess the high qualification or specialization requirements set out in **Legislative Decree No. 108/2012** and **Legislative Decree No. 206/2007**. A university degree is often a qualifying factor, but each case must be assessed individually. Finally, the worker is required to commit to **maintaining tax residence in Italy for at least four years** and to perform their work activity primarily within Italian territory.

### Who is considered tax resident in Italy?

For the determination of these three years, it is possible to rely on:

- national tax provisions (**Article 2 of the TUIR**)
- treaty provisions

It is therefore possible to apply the Return of skilled workers regime even for individuals who **have not registered with AIRE**.

Italian tax legislation provides, under **Article 2 of the TUIR (Consolidated Income Tax Act)**, that starting from 2024, individuals are considered resident if, for the greater part of the tax year (**183 days, or 184 in leap years**), they have either:

- residence pursuant to the Italian Civil Code
- domicile within the territory of the State, defined as the place where the person's personal and family relationships are mainly developed

Evidence to the contrary is allowed only from 2024 in cases where AIRE registration is missing. Evidence to the contrary is also allowed (even prior to 2024) in cases where the individual moves to a **tax haven** (e.g., Principality of Monaco, United Arab Emirates, etc.).

### Article 43 of the Italian Civil Code

The **domicile** of a person is the place where they have established the principal seat of their business and interests.

**Residence** is the place where the person has their habitual abode.



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Treaty rules against double taxation are concluded between countries and therefore vary depending on the specific State involved. However, they are drafted following a **model convention** that provides certain criteria (applied in descending order of priority) to resolve conflicts of residence:

- permanent home
- center of vital interests
- nationality
- mutual agreement between the tax authorities of the countries

### **How are the 183 days calculated?**

As indicated in **Circular Letter No. 17/E/2017**, the calculation includes **working days, holidays, public holidays, weekly rest days, and other non-working days**.

Days spent on business trips exceeding 183 days, or periods of secondment abroad, are not included, as the work activity is performed outside Italian territory.

### ***Return of skilled workers 2026: what has changed.***

Both the Teachers and Researchers regime and the Inbound Workers regime for 2026 have not undergone any changes compared to the previous version. Therefore, the provisions of Article 5 of Legislative Decree No. 209/2023, already in force since 2024, will continue to apply to those returning in 2026.

Only for the “**New Residents**” regime has an increase in the substitute tax been proposed and approved, from €200,000 to €300,000.

### ***To what extent is the income of inbound workers taxed?***

Having clarified the requirements that allow the application of the brain drain tax relief regime, let us now look at the benefits it provides.

The inbound workers regime provides that income from employment (and equivalent income) and self-employment (deriving from the exercise of arts and professions) is included in the taxable income only up to 50% (or up to 40% under certain conditions), with a maximum eligible income of €600,000.

This means that half or 60% of one's income is excluded from taxation. For example, with an income of €100,000, no taxes will be paid on €50,000 or €60,000. The remaining €40,000 will be subject to the ordinary IRPEF tax brackets.

The benefit is therefore more significant for those with higher incomes.

I mentioned a tax exemption ranging from 50% to 60%. The maximum fiscal benefit can be obtained if:

- the worker moves to Italy with a minor child;

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- a child is born or adopted during the period in which the benefit is claimed.

It is necessary that the minor child is resident in Italy.

### ***How to lose Italian tax residence.***

Italian tax residence is lost when the requirements set out in Article 2 of the TUIR are no longer met: residence according to the Civil Code and domicile abroad for the greater part of the tax year.

#### **When does tax residence start?**

The start of tax residence follows the concept of the “tax year”: if the residence requirements are met, a person will be considered tax resident even if the transfer did not occur before the beginning of that tax year.

If you are a resident in Italy, you are required to file a tax return even if you live abroad. This is because the principle of **worldwide taxation** applies.

Tax treaties may result in taxation in only one of the states under certain conditions. Each case must, however, be analyzed individually.

A person resident abroad is therefore not required to pay taxes in Italy, except on income produced in Italy. Indeed, a foreign resident is taxed only on income produced within Italian territory, and no longer on their worldwide income.

For example: rental income from property located in Italy will be taxed in Italy, even if the owner is a foreign resident.

### ***How long does the tax benefit for inbound workers last, and how can it be extended?***

The tax benefit for inbound workers applies from the **tax year of the transfer and for the following four periods**.

The new provision confirms a duration of five tax years but does not provide for renewal. After five years, the tax benefits will be lost.

**It is no longer possible to extend the inbound workers regime.** The regime is therefore applicable for five years.



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### ***Can the inbound workers regime be applied even without a university degree?***

Finally, the Italian Revenue Agency has clarified the matter. As we have previously seen, the law requires high qualification or specialization as a prerequisite.

While it was clear that holding a bachelor's degree was sufficient, many taxpayers have wondered: can the inbound workers regime be applied even without a university degree?

With two recently published rulings (Ruling No. 71/2025 and No. 74/2025), the Revenue Agency confirmed the application of the regime in these two cases: a returning project manager without a degree and an IT specialist, also without tertiary education.

In particular, the Agency specifies that the requirements to be considered are those contained in **Article 27-quarter of the Consolidated Immigration Act (TUI)**.

A brief summary of the alternative cases:

- University degree of at least three years;
- Practice of a regulated profession (e.g., nurse);
- Higher professional qualification supported by at least 5 years of experience, comparable to a university degree and relevant to the profession or sector of the return-to-work contract;
- Higher professional qualification supported by at least 3 years of experience in the last 7 years, for managers and specialists in the technology and information sector.

Finally, a confirmation is available for high-level professionals without a university degree!

### ***What to do when returning to Italy from abroad.***

When returning to Italy from abroad, it is necessary to prepare a **document dossier**.

#### **What is the document dossier?**

It is a folder containing all the documents that demonstrate your transfer of residence abroad.

The Italian Revenue Agency will not immediately inform you whether you are considered a tax resident or not. You will have to wait for their **assessment activity** to be carried out, which means that after 5–6 years you could receive a letter informing you that you are not entitled to the benefits you had been enjoying in the meantime.

After five years, it becomes extremely difficult to reconstruct your movements in detail.

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It is therefore necessary to act in advance and prepare the dossier in a timely manner.

By doing so, you can avoid audits, penalties, and interest payments. In case of a review by the Revenue Agency officials, you will be ready to provide the requested documents and conclude the audit quickly.

### ***How to apply for the inbound workers tax bonus.***

To apply for the inbound workers tax bonus, it is necessary to provide your employer with a **self-declaration stating** that the requirements are met and requesting the application of the tax benefit.

The benefit will be applied starting from the month following the submission of the declaration.

If the declaration is submitted late, you do not lose the months of benefit already accrued. In this case, it will be necessary to file a tax return, where the eligible income will be recalculated and any overpaid tax will be refunded.

**Self-employed workers**, on the other hand, since they cannot rely on an employer as withholding agent, will determine the eligible income when filing their tax return and pay the (reduced) taxes accordingly.

### ***To what extent is the income of inbound workers taxed? Practical example.***

The inbound workers regime provides a benefit to employees or self-employed workers—a true **tax relief on income**. What does this mean?

Under the Return of skilled workers benefit, income is reduced by **50%, or 60%** in the case of minor children, for a period of five years (four tax years following the year of transfer).

The non-taxable portion under the inbound workers regime applies, for employees, only to income taxes. Social security contributions (INPS), unlike the case for self-employed workers, must be paid in full.

### ***Italian Revenue Agency responses regarding the use of tax benefits by foreign individuals who are not Italian citizens.***

**Ruling No. 70** is addressed to a foreign citizen who wishes to move to Italy in 2025 and open a VAT position to work as a business consultant. The individual states that they intend to remain in Italy for at least six tax years, during which they will carry out the majority of their professional activity in the country.



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They clarify that they have never been resident in Italy before and that they meet the requirements of high qualification or specialization defined in Legislative Decree No. 108/2012 and Legislative Decree No. 206/2007, which are necessary to benefit from the preferential regime.

The individual is not an Italian citizen returning to their home country; indeed, they have never been resident in Italy, and therefore seek confirmation about the possibility of accessing the reduced taxation under the regime.

The Revenue Agency confirms and clarifies that the application of the new rules is not dependent on prior residence in Italy. Consequently, in this specific case, the applicant who intends to establish residence in 2025, if all conditions are met, will be able to benefit from the 50% tax reduction on income earned in Italy.

**Ruling No. 71** concerns an Italian citizen, resident abroad, intending to return to Italy in 2026. The taxpayer states that they have gained professional experience in Project Management over the years and currently perform a role classified as level 2 in the ISTAT Cp2011 profession classification. They also seek confirmation about the possibility of accessing the tax benefits reserved for inbound workers, even though they do not hold a university degree.

The taxpayer believes they are eligible, as the qualification requirements established by the law can be satisfied either through an academic degree or through adequate professional qualifications.

The Revenue Agency clarifies, first of all, that the new “inbound workers” regime generally applies to both Italian and foreign workers. Regarding this specific question, since the applicant declares having acquired professional experience in Project Management over the years, the Agency confirms that the requirement under paragraph 1, letter d) of the benefit provision—relating to possession of “high qualification or specialization requirements as defined by Legislative Decree 28 June 2012, No. 108 and Legislative Decree 9 November 2007, No. 206”—can be considered satisfied if the taxpayer holds, alternatively, a higher education degree or a professional qualification listed in Article 27-quarter of the Consolidated Immigration Act referenced by the provision.

**Ruling No. 72** is addressed to an Italian citizen registered with AIRE since October 2018, living abroad for work since November of the same year. They work abroad for a company belonging to the same group as the one for which they worked in Italy since 2008. The taxpayer wishes to return to Italy in January 2025.

The clarification concerns the minimum period of foreign residence, particularly with regard to the requirement under paragraph 1, letter b) of the benefit provision. According to this rule, the 50% reduction on inbound workers’ income can be applied, subject to the requested conditions, even if the worker transfers to Italy to work for the same employer (resident or non-resident in Italy) for whom they were employed abroad before the transfer, or for a company belonging to the same group.

Specifically, for a citizen who, upon returning to Italy, undertakes a professional activity and provides services also to their previous foreign employer or within the same group, the minimum required period of foreign residence to access the tax benefit is six tax years, which becomes seven if the worker was previously employed in Italy for the same employer or group.

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The law leaves no doubt about the required foreign residence period. Therefore, the taxpayer who submitted the ruling, if they moved their residence to Italy in January 2025 to work for a company of the same group they were employed with abroad, cannot benefit from the tax relief, as they do not meet the requirement of seven years of foreign residence.

The legislation leaves no doubt as to the length of the period of residence abroad required to access the regime. Therefore, the taxpayer who filed the ruling request, having transferred his tax residence to Italy in January 2025 in order to carry out an activity for a company belonging to the same group for which he had already worked abroad, is not eligible for the tax incentive, as he does not meet the requirement of having resided abroad for seven years.

A foreign citizen who transfers his tax residence to Italy in 2025 may benefit from the new "impatriate workers" regime even if he has never previously been resident in Italy. This is the first of four clarifications provided today, 12 March 2025, by the Italian Revenue Agency through rulings no. 70/E, 71/E, 72/E and 74/E, concerning specific cases related to the application of the new "impatriates" regime.

Although the factual circumstances differ, in all cases the applicants ask whether they may benefit from the new regime governed by Article 5 of Legislative Decree no. 209/2023. The incentive provides that income from employment and similar income, as well as self-employment income, produced in Italy by taxpayers who transfer, or have transferred from 2024 onwards, their tax residence to Italy shall be subject to IRPEF on only 50% of its amount, up to a maximum annual income of €600,000.

In summary, the main requirements are:

- a commitment to maintain tax residence in Italy for at least four years;
- not having been tax resident in Italy during the three tax periods preceding the transfer. This requirement is adjusted, in various ways, where the employee performs activities in Italy for the same employer for whom they worked abroad prior to the transfer, or for an entity belonging to the same corporate group;
- possession of the requirements of high qualification or specialization.

## Conclusions

Despite the reduction of the non-taxable rate—from 70% (or 90% in specific cases) until 2023 to the current 50% (or 60% in specific cases)—the inbound workers regime remains **highly attractive**, particularly for workers with a certain level of employment income.

Considering the significance of the benefit, it is always recommended to seek assistance from professionals specialized in this field.



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**The professional Dr. Anna Maria Bonesi is available to assist you: contact us through the form on the website [www.annamariabonesi.com](http://www.annamariabonesi.com)!**

Signed,  
Dr. Anna Maria Bonesi