

As an employer, you must base welfare and social security contribution calculations on a wage that is not less than the wages laid down by laws, regulations, collective agreements or individual agreements, if this results in a remuneration that is higher than that provided for in the collective agreement.

Even employers who do not adhere to rules laid down by collective bargaining are obliged to comply with the wages laid down in the collective rules.

Where there are several collective agreements for the same category, the wage to be used as a basis for calculating social security contributions is the one established in collective agreements entered into by the comparatively most representative workers' and employers' trade union organisations for that category.

Relevant legislation

- Article 1(1) of Legislative Decree No 338 of 9 October 1989, converted into Law No 389 of 7 December 1989;
- INPS Circular No 40 of 20 February 1996.

[Help us improve](#)

[Contact Assistance Services](#)



The logo for 'Your Europe' features a stylized blue smiley face above the word 'Your' in a blue script font, and the word 'Europe' in a bold blue sans-serif font below it.