



Net amount	1.000,00
4% surcharge	40,00
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Subtotal	1.040,00
+22% VAT	228,80
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Total	1,268,80

4% social security surcharge on invoices : What is it ?

Descrizione

4% social security surcharge on invoices : What is it ?

If you've received an invoice from an Italian consultant or freelancer, and there's a 4% charge added to the net amount, here's what it means:

1.

It is not a tax or a penalty

The 4% line item is not a fine or extra fee. It's a social security-related charge, required or allowed by Italian law depending on the type of professional issuing the invoice.

Two possible cases – what it means for you

Case A – The professional is part of a regulated profession (e.g. architect, lawyer)

The 4% is a mandatory contribution to their professional pension fund.

It's called the "contributo integrativo".

Italian law requires the professional to charge it to the client, even if the client is not in Italy.

This 4% does not increase their taxable income. On this 4% there is no withholding tax but it has VAT

You simply pay it as part of the invoice – you don't need to do anything else.

Case B – The professional is a freelancer without a professional order (e.g. designer, consultant)

The 4% is optional and is used to partially offset their INPS social security costs.

It's allowed by INPS (the Italian social security institute).

In this case, it is included in their taxable income. So the 4% has withholding tax, and of course VAT

Again, as the client, you just pay it as shown – no further action required on your side.

3.



Why is it on your invoice?

In both cases, the professional is simply complying with the rules of the Italian social security system. The 4% charge helps cover pension contributions and is a standard item in many invoices from Italian professionals.

It is not VAT, and it is not negotiable if it's mandatory. If it's optional (INPS case), it may have been previously agreed as part of the overall fee.

What do you need to do?

Nothing special. Just:

Pay the invoice including the 4% charge.

Make sure it's listed clearly in the invoice breakdown.

No extra forms, declarations, or withholding obligations apply – especially if you are based outside of Italy.

Data

02/04/2026

Data di creazione

14/04/2025