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# Undue Social Security Payments, Return to Work, and Omissive Fraud in UNILAV Filings

*Judgment no. 25154/2026 of the Italian Supreme Court of Cassation, Civil Division rules out the statutory bar on recovering pension overpayments where the beneficiary fails to directly notify the social security institution*

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**Current Legal Framework as of 5 November 2026:** By Judgment no. 25154 of 9 September 2026, the Italian Supreme Court of Cassation, Civil Division consolidates its strict approach to the pensioner's active duty of cooperation, holding that an employer's electronic submission of the UNILAV hiring form does not exempt the insured beneficiary from the restitution of undue pension instalments under Article 2033 of the Italian Civil Code.

## ABSTRACT

This article examines Judgment no. 25154/2026 delivered by the **Italian Supreme Court of Cassation, Civil Division** concerning **undue social security payments and the resumption of subordinate employment**. The Supreme Court ruled out the special statutory bar on recovery established under Article 52 of Law no. 88 of 1989 and Article 13 of Law no. 412 of 1991 where the beneficiary failed to notify the Italian National Social Security Institute (INPS) of renewed employment commenced pending the effective start date of an early seniority pension. The analysis demonstrates the non-fungible nature of the **active duty of cooperation** incumbent upon the pensioner, whose silence constitutes conduct equated *quoad effectum* to **beneficiary willful misconduct (omissive fraud)**, rendering the employer's mandatory electronic UNILAV filing ineffective vis-à-vis the social security institution and triggering full restitution under **Article 2033 of the Italian Civil Code** alongside the suspension of the limitation period until actual discovery of the overpayment.

## Key Takeaways

- **Special social security protection versus civil-law restitution:** Non-recoverability of undue pension payments requires four cumulative conditions; the absence of an error attributable to INPS or a failure by the beneficiary to disclose relevant facts revives the general claim for restitution of undue payments under Article 2033 of the Italian Civil Code.
- **No curative effect of the UNILAV form:** Mandatory employer electronic notifications pursue distinct labour-market and inspection objectives and do not substitute for the personal disclosure obligation owed directly by the pensioner to the social security institution.
- **Omissive willful misconduct and *scientia fraudis*:** Failing to report a return to subordinate employment amounts to intentional concealment of a disqualifying circumstance, preventing both the annual statutory forfeiture (*decadenza*) and the ordinary running of time-limits.
- **Commencement of the ten-year limitation period:** Breach of the disclosure duty triggers the suspension of the limitation period (*prescrizione*) under Article 2941, no. 8, of the Italian Civil Code, so that time begins to run solely from INPS's actual discovery of the undue payment.

**CASE DOSSIER**

JURISDICTION
**Italy (Civil Law)**

SUBJECT AREA
**Labour & Employment Law & Social Security & Welfare**

LEADING DECISION
Italian Supreme Court of Cassation, Civil Division, Judgment of 9 September 2026, no. 25154 — In matters of undue social security

### Legal Principle / Editorial Headnote (Italian Supreme Court of Cassation, Civil Division, Judgment of 9 September 2026, no. 25154)

*In matters of undue pension payments disbursed under the Compulsory General Insurance scheme, an insured person's failure to notify INPS of the resumption of subordinate employment occurring prior to the effective commencement date of an early retirement benefit precludes any finding of an error attributable to the disbursing institution and constitutes a breach of the active duty of cooperation equated quoad effectum to willful misconduct. Consequently, the special protective regime laid down in Article 52 of Law no. 88 of 1989 and Article 13 of Law no. 412 of 1991 does not apply, and all undue instalments remain fully recoverable pursuant to Article 2033 of the Italian Civil Code, without the beneficiary's personal disclosure obligation being satisfied by the employer's electronic submission of the UNILAV form for separate statutory purposes.*

## 01. SYSTEMATIC FRAMEWORK OF JUDGMENT NO. 25154/2026 OF THE ITALIAN SUPREME COURT OF CASSATION, CIVIL DIVISION

Within the evolving landscape of social security litigation, the delicate balance between the public prerogative to claw back improperly disbursed funds and the beneficiary's economic reliance finds one of its most intricate testing grounds in **undue social security payments and the resumption of work**. The interplay between performing subordinate employment and drawing an early retirement benefit is far more than a matter of social security accounting; it raises a foundational doctrinal issue concerning the boundaries of good faith, the standard of diligence reasonably expected of the public disbursing agency, and the scope of disclosure duties designed to safeguard welfare expenditure. With Judgment no. 25154 of 9 September 2026, the **Italian Supreme Court of Cassation, Civil Division**

systematically addresses the situation in which a retiree resumes employment before the effective start date of the pension benefit without informing the institution.[1]

The dispute brought before the Supreme Court arose from a specific yet administratively frequent sequence of events. A worker, already receiving an ordinary invalidity allowance pursuant to Law no. 222 of 1984 set to expire on 30 June 2011, filed an application on 2 May 2011 for an early seniority pension requesting an effective start date of 1 June 2011, certifying that he had formally terminated his subordinate employment on 30 April 2011. Barely one month later, however, on 3 June 2011, that same individual was hired by a third-party employer, thereby resuming full-fledged subordinate employment.

For its part, the Italian National Social Security Institute (INPS) processed and awarded the seniority pension, fixing its effective commencement date not on the date requested by the applicant, but on 1 July 2011—the day immediately following the expiration of the prior three-year cycle of the invalidity allowance. This created a decisive temporal mismatch: on the actual date when entitlement to and disbursement of the seniority pension arose, the beneficiary was fully engaged in an employment relationship and therefore lacked the indispensable statutory prerequisite of cessation of employment. Even so, in December 2011 the institution issued final confirmation of the pension award, until July 2016, when—upon detecting the irregularity—it initiated full recovery of all instalments paid over the five-year period, amounting to more than thirty thousand euros.

The lower courts, both at first instance and before the Court of Appeal of Milan, dismissed the insured person's challenge, holding that the failure to disclose the resumption of employment barred any statutory exemption or protection against recovery. Before the Supreme Court of Cassation, counsel for the pensioner advanced a three-pronged defence: first, alleged blameless reliance engendered by the conduct of the institution, which, by failing to promptly reject the pension claim in view of the ongoing invalidity allowance, had allegedly led the claimant to believe that taking up new employment was permissible; second, INPS's real-time constructive knowledge of the new hiring through the electronic UNILAV forms transmitted by the employer; and third, characterization of the disbursement as an error exclusively attributable to the institution, capable of barring recovery pursuant to Article 13 of Law no. 412 of 1991.

Dismissing the appeal in its entirety, the **Italian Supreme Court of Cassation, Civil Division** undertakes a rigorous reconstruction of the special derogatory rules governing undue pension payments, reaffirming that protection of legitimate expectations cannot be divorced from strict compliance with the transparency obligations placed directly upon the insured beneficiary by statute. The crux of the ruling lies in the sharp distinction between the investigative burden reasonably required of the public administration and the personal duty of disclosure incumbent upon the recipient of public welfare benefits, opening a wider inquiry into the structural features of institutional error and the doctrinal scope of omissive willful misconduct.

## 02. UNDUE SOCIAL SECURITY PAYMENTS AND RETURN TO WORK BETWEEN SPECIAL STATUTORY RULES AND INSTITUTIONAL ERROR

### 2.1 — The Scope of Application of Article 52 of Law no. 88/1989 and Article 13 of Law no. 412/1991

Italian social security law establishes a framework for undue payments that diverges profoundly from the general civil-law model of objective undue enrichment. Whereas Article 2033 of the Italian Civil Code lays down the principle of **unconditional recoverability** of any patrimonial transfer lacking a valid legal cause regardless of the good faith of the recipient (*accipiens*), the pension sector is governed by a nuanced protective regime. That statutory architecture derives

primarily from the combined provisions of Article 52 of Law no. 88 of 1989 and the authentic interpretation rule enacted in Article 13 of Law no. 412 of 1991, which together form an exceptional and derogatory normative subsystem.

The underlying rationale of this special regime answers the constitutional imperative of balancing the **protection of legitimate expectations** held by pensioners regarding the stability of their subsistence income against the preservation of the financial sustainability of the social security system enshrined in Article 38 of the Italian Constitution. As settled Supreme Court case law consistently confirms, non-recoverability of collected pension instalments is not a general rule, but a statutory shield conditional upon the simultaneous fulfilment of **four cumulative requirements**: the formal adoption of a definitive award decision; due notification of that award to the beneficiary; the occurrence of the overpayment as the result of an **error attributable to the disbursing institution**; and, finally, the complete absence of willful misconduct on the part of the recipient.

The interpretive reach of Article 13 of Law no. 412 of 1991 plays a decisive role in this context, expressly stipulating that omitted or incomplete reporting of facts affecting entitlement to, or the amount of, the benefit—where such facts are not already known to the institution—is equated *quoad effectum* to intentional fraudulent conduct. Supreme Court jurisprudence has clarified that the absence of even a single one of the four statutory prerequisites irreparably bars the special exemption, triggering the **revival of the ordinary civil-law rule** of full restitution. Whenever the root cause of the undue payment stems not from an endogenous mistake by the institution, but from a breach of disclosure obligations by the insured person, the protection of reliance yields to the overriding public interest in restoring the financial integrity of the insurance fund.

### 2.2 — Why the UNILAV Form Is Not Equivalent to the Beneficiary's Personal Disclosure Duty

The issue of greatest practical significance addressed by the Supreme Court concerns the legal weight of mandatory employer notifications. The appellant's defence relied on a presumption of **electronic constructive knowledge** on the part of INPS, arguing that the new employer's submission of the UNILAV hiring form upon recruitment provided real-time awareness of the supervening employment, equivalent to formal notice and sufficient to render the institution's continued payment a negligent administrative error. That line of reasoning sought to shift onto the social security administration the burden of continuously cross-checking incoming digital employment filings against active pension rolls.

The Court of Cassation squarely rejects that reconstruction, clarifying that the disclosure obligation placed upon the insured beneficiary cannot be discharged indirectly or by proxy.[1] The UNILAV form serves entirely distinct **labour-law and inspection purposes**, aimed at monitoring labour-market dynamics and curbing undeclared work before public employment centres and labour inspectorates. It is neither designed as an instrument for automatically adjusting individual pension accounts nor structured to generate an administrative workflow capable of immediately altering entitlement (*an*) or benefit calculation (*quantum*). This principle aligns fully with the settled legal framework governing employment termination requirements for access to income-support benefits, under which ongoing unemployment status must be affirmatively demonstrated and maintained by the claimant.

From the standpoint of administrative diligence, the judgment draws an essential distinction between **verifying the accuracy** of data declared at the time of the initial administrative claim and demanding continuous surveillance over the persistence of objective eligibility conditions. While the social security institution can reasonably be expected to verify whether statutory requirements exist on the application date, it cannot be subjected to a **permanent and open-ended monitoring duty** across millions of ongoing benefit relationships. Supervening disqualifying events remain outside INPS's ordinary sphere of knowledge until the insured person submits a specific declaration; accordingly, disbursement

of the unentitled pension stems not from administrative fault, but directly from the beneficiary's breach of a personal duty of disclosure.

## 03. DOCTRINAL CONFIGURATION OF OMISSIVE WILLFUL MISCONDUCT AND PROTECTION OF RELIANCE

### 3.1 — Qualified Silence in Ongoing Social Security Relationships and *Scientia Fraudis*

Conceptualizing the subjective element in undue pension payments requires rethinking traditional private-law categories of contractual fraud. Within ongoing social security obligations of continuous performance, **beneficiary willful misconduct** does not arise at the genetic stage of contract formation, but typically manifests during the ongoing performance phase of a long-term statutory relationship. Within that obligatory dynamic, the event barring or modifying entitlement to the benefit occurs exclusively within the private sphere of the individual, who stands as the sole party with immediate, first-hand knowledge of the supervening circumstance.

Silence maintained by the insured person cannot therefore be equated with neutral or legally irrelevant passivity; rather, it amounts to **qualified silence** resulting from the breach of a pre-existing, mandatory duty of disclosure. Supreme Court decisions have made clear that proof of external artifices or affirmative deception typical of active fraud is unnecessary; subjective awareness of the lack of the statutory prerequisite for drawing the pecuniary benefit suffices to establish omissive willful misconduct.[2] Non-disclosure inherently embodies both *consilium* and *scientia fraudis*, insofar as it is directed at artificially preserving a benefit incompatible with the legal order.

> The pensioner's active duty of cooperation precludes treating the failure to report a return to employment as mere blameless oversight, rendering it a conscious causal distortion that artificially prolongs an unentitled benefit.

Repeatedly collecting monthly pension instalments over time while actively engaged in subordinate employment demonstrates how untenable any claim of good faith by the recipient (*accipiens*) becomes. The overarching principle of **active cooperation between citizens and the public administration** prevents an insured person from exploiting the organizational complexity of a public agency to shield unentitled receipts. The only reliance worthy of legal protection is blameless reliance grounded in an accurate and truthful representation of the underlying facts; where that factual picture is fundamentally distorted by the private party's silence, both the ethical and the legal foundations of special statutory protection collapse.

### 3.2 — Inapplicability of the Annual Statutory Time-Bar for Income Verifications

One of the defences most frequently raised by recipients of undue social security benefits concerns the alleged expiry of the **annual statutory forfeiture / time-bar (*decadenza*)** established under Article 13, paragraph 2, of Law no. 412 of 1991. That provision requires INPS to conduct annual verifications of pensioners' income situations affecting either entitlement to or the amount of benefits, and to recover any overpayments by the end of the following calendar year. Defence counsel frequently seek to extend this preclusive deadline to cases involving a return to subordinate employment, contending that once a year has elapsed since income data became available through tax records, the institution's recovery power is irreversibly time-barred.

Supreme Court precedent refutes that equation through a careful examination of the subject matter of administrative audits. The statutory time-bar (*decadenza*) under Article 13, paragraph 2, governs exclusively **periodic income verifications** relating to means-tested benefits whose quantitative calculation or eligibility hinges on exceeding overall income thresholds, and presupposes that the beneficiary has timely and fully supplied reliable financial data to the institution. By contrast, where the dispute concerns the supervening loss of a **constitutive status prerequisite**—such as the complete cessation of gainful employment required for early retirement benefits—the annual forfeiture timetable has no room to operate.

Furthermore, conduct characterized by omissive willful misconduct neutralizes at the outset any statutory forfeiture deadline invoked by the pensioner. As the Supreme Court has consistently held, a temporal bar on administrative clawback arises solely where the factual situation has been transparently and fully disclosed by the insured person; lacking that informational prerequisite, the subsequent-year deadline never even begins to run, leaving the social security administration fully entitled to pursue restitution of the entire improperly disbursed sum within the ordinary limitation period (*prescrizione*).

### 3.3 — Comparative Overview of Recent Supreme Court Rulings with Synoptic Table

Judgment no. 25154 of 9 September 2026 forms part of a rigorous and cohesive body of case law in which the **Italian Supreme Court of Cassation, Civil Division** has ruled on closely analogous disputes during the same judicial year. A synoptic comparison of these decisions reveals a uniform nomophylactic stance regarding the legal irrelevance of third-party filings, the neutralization of statutory forfeiture defences, and the suspension of limitation periods governing restitution claims.

In the dispute decided by Order no. 19099 of 11 June 2026, the Supreme Court examined the position of a bank executive who, having resigned in order to claim an early seniority pension, was rehired by the very same credit institution on the day immediately following the electronic submission of his pension claim. Similarly, in Order no. 18683 of 9 June 2026, the Court dismissed an appeal brought by the heirs of a pensioner who had failed to declare an ongoing subordinate employment relationship when filing his pension application, unsuccessfully invoking the presence of employer tax withholding certificates (CUD forms) in social security databases to block the institution's recovery claim.[3]

| Decision & Factual Scenario | Ruling on Willful Misconduct & Constructive Knowledge | Outcome & Restitution Regime |
|---|---|---|
| **Supreme Court of Cassation, Civil Division Judgment no. 25154/2026** | Resumption of subordinate employment prior to effective pension commencement; the UNILAV form submitted by the employer does not cure breach of the personal disclosure duty owed by the pensioner to INPS. | Appeal dismissed Full recoverability under Art. 2033 Civil Code due to lack of excusable error attributable to INPS. |
| **Supreme Court of Cassation, Civil Division Order no. 19099/2026** | Rehiring on the day following the pension application; omissive willful misconduct operates during ongoing performance of a continuous relationship and bars reliance on the annual income time-bar. | Appeal dismissed Full restitution and suspension of the ten-year limitation period under Art. 2941, no. 8, Civil Code. |
| **Supreme Court of Cassation, Civil Division Order no. 18683/2026** | False declaration of unemployment alongside available CUD tax forms; non-disclosure constitutes qualified fraud not negated by the availability of data in tax or social security registries. | Appeal dismissed Ten-year limitation period running exclusively from actual discovery of the undue payment in 2015. |

Cross-examining these rulings brings a unified systematic principle into sharp relief: Italian social security law refuses to recognize legitimate expectations built merely upon INPS's failure to conduct immediate audits where that administrative inaction was triggered by the private party's breach of a specific statutory duty of disclosure. To bar restitution, institutional error must consist of an autonomous misapplication of law or calculation regarding established, duly declared facts—never the mere failure to independently uncover circumstances concealed by the insured person.

## 04. LIMITATION PERIOD RULES AND PRACTICAL SAFEGUARDS FOR LEGAL PRACTITIONERS

### 4.1 — Suspension of the Ten-Year Limitation Period under Article 2941, no. 8, of the Civil Code Until Discovery of the Overpayment

Characterizing non-disclosure as omissive willful misconduct carries decisive consequences for the temporal extinction of the restitutionary obligation. Under the general framework of Article 2033 of the Italian Civil Code, a claim to recover undue social security payments is subject to the **ordinary ten-year limitation period (*prescrizione*)**, which ordinarily begins to run from the date on which each individual unentitled pension instalment was disbursed. Yet willful concealment by the insured person triggers the specific ground for suspension set forth in Article 2941, no. 8, of the Italian Civil Code.

That Civil Code provision stipulates that the limitation period remains suspended between a debtor who has intentionally concealed the existence of the debt and the creditor, until the fraud is discovered. Clarifying how this rule operates in social security matters, the Supreme Court has emphasized that concealment does not necessarily require

affirmative fraudulent schemes, but rather conduct creating a state of **legal and practical impossibility to act** for the managing institution.[2] That standard does not demand an absolute, insurmountable barrier; instead, it focuses on whether the informational omission creates an obstacle that cannot reasonably be overcome through routine mass administrative checks.[3]

It follows that the ten-year limitation period does not run throughout the entire timeframe during which the pensioner continued collecting benefits while concealing the resumption of employment. The starting date (*dies a quo*) of the limitation period commences solely upon **actual discovery** of the undue disbursement by INPS. In litigation practice, discovery frequently occurs many years later—often when the insured person submits a subsequent application for contribution recalculation or a pension supplement—thereby rendering the institution's clawback claim lawful and timely even decades after the initial award.

### 4.2 — Critical Remarks, Defence Implications, and Compliance Duties for Benefit Advisory Centres: Remedies and Burdens of Proof to Prevent Clawback

This nomophylactic ruling calls for careful **distinguishing** in order to demarcate the scope of the Supreme Court's doctrine vis-à-vis neighbouring social security categories. Full recoverability grounded in the non-equivalence of the UNILAV form **does not apply** where the benefit at issue depends purely on income thresholds duly declared via the RED social security form or annual tax returns; in those adjacent settings, institutional inaction throughout the following calendar year consolidates the statutory forfeiture (*decadenza*) under Article 13 of Law no. 412 of 1991. Likewise, a distinct legal regime governs non-contributory welfare benefits and civil invalidity allowances, where constitutional protection of subsistence reliance is heightened and bars recovery absent specific affirmative fraud. Moreover, the scenario at issue (*de qua*) differs fundamentally from ordinary old-age pensions, where full cumulability between employment income and retirement benefits has applied since Law no. 133 of 2008.

From a litigation perspective, the judgment establishes precise **evidentiary burdens for defence counsel** representing a pensioner served with a recovery notice. In court proceedings, INPS bears the initial burden of proving both the undue nature of the benefit and the absence of direct beneficiary disclosures; nevertheless, the private party may effectively raise a **defence of extinctive limitation (*prescrizione*)** by adducing affirmative evidence that the competent local INPS branch had timely actual knowledge of the employment. For this purpose, formal notices sent via certified email (*PEC*), stamped administrative review petitions, and written receipts issued by branch offices prior to definitive pension liquidation carry decisive evidentiary weight, as they alone can rebut the presumption of concealment.

Stringent **organizational and precautionary compliance duties** also emerge for benefit advisory centres (*patronati*) and employment consultants. When handling an early retirement claim, practitioners must not merely verify that employment has ceased on the filing date, but actively monitor the interim window up to the effective commencement date of the pension. Should the insured person intend to take up new employment during that interval, it is imperative to submit a dedicated electronic notification to INPS through the institutional channels reserved for changes in employment status, without relying on automatic transmission of the employer's UNILAV form. Finally, on the procedural front, defence counsel should scrutinize any claim for statutory interest—challenging the accrual of interest from the original disbursement dates rather than from the demand notice—and request, in the alternative to opposing restitution, administrative instalment repayment plans provided under applicable regulations.

## 05. CONCLUDING REMARKS AND SYSTEMATIC PERSPECTIVES

Judgment no. 25154 of 2026 delivered by the **Italian Supreme Court of Cassation, Civil Division** achieves a high degree of doctrinal coherence, clearly delineating the outer boundaries of reliance protection in social security law. Striking a constitutional balance between the pensioner's financial security and the **safeguarding of public welfare resources** under Article 38 of the Italian Constitution permits no derogation from the strict principle of personal accountability incumbent upon welfare recipients. Good-faith protection cannot be invoked where the beneficiary fails to disclose entitlement-extinguishing events occurring within his or her immediate personal sphere.

The most thought-provoking dimension of the judgment lies in the tension between longstanding statutory rules and the contemporary digital transformation of public administration. The Supreme Court reaffirms that mere **potential digital interoperability** between employer registries and social security databases does not relieve the insured person of the duty to cooperate directly with the institution. Submitting a UNILAV form serves labour-market tracking and inspection objectives and cannot substitute for a personal status declaration by the retirement beneficiary. However computerized it may be, the social security administration cannot be burdened with an obligation of simultaneous, continuous surveillance over every active pension file.

Even so, this line of authority invites *de jure condendo* reflection from the standpoint of **good administration and loyal institutional cooperation**. While equating non-disclosure *quoad effectum* to beneficiary willful misconduct—along with the resulting suspension of the ten-year limitation period under Article 2941, no. 8, of the Italian Civil Code—is doctrinally unimpeachable under current law, practical fairness highlights the urgent need for INPS IT systems to incorporate automated early-warning alerts. Implementing just-in-time (JIT) automated cross-checks between incoming UNILAV streams and pension disbursement rolls would intercept incompatibilities immediately, preventing the accumulation of massive overpayments capable of severely destabilizing household finances years later.

Ultimately, Judgment no. 25154/2026 confirms that the social security relationship retains a relational core grounded in the citizen's **active cooperation and transparency** toward the wider community. For legal practitioners, employment consultants, and benefit advisory centres, the Supreme Court's ruling lays down a clear operational mandate: managing retirement transitions requires continuous monitoring of employment status and prompt formal notification to INPS whenever employment is resumed—the sole safeguard capable of averting full restitutionary clawback and the definitive loss of pension entitlement.

### References & Authorities Cited

#### Statutory Provisions

- Article 52 of Law no. 88 of 9 March 1989 and Article 13 of Law no. 412 of 30 December 1991 — Special statutory regime governing undue pension payments, benefit adjustments, and error attributable to the disbursing social security institution.
- Article 2033 of the Italian Civil Code — General rules governing the restitution of objective undue payments and revival of the ordinary recovery claim.

Article 2941, no. 8, of the Italian Civil Code — Suspension of the limitation period between debtor and creditor until actual discovery of fraudulent concealment.

Article 38 of the Italian Constitution — Constitutional guarantee of social security protection and safeguarding of public welfare resources.

### Case Law Cited

1. **Italian Supreme Court of Cassation, Civil Division, Judgment of 9 September 2026, no. 25154** — In matters of undue social security payments, failing to disclose the resumption of subordinate employment prior to effective pension commencement precludes any finding of an error attributable to INPS and is not cured by the employer's electronic submission of the UNILAV hiring form. Outcome: appeal dismissed. Para.: Reasons for the Decision.

2. **Italian Supreme Court of Cassation, Civil Division, Order of 11 June 2026, no. 19099** — Silence maintained regarding new subordinate employment constitutes omissive willful misconduct barring the annual statutory forfeiture under Article 13 of Law no. 412/1991 and suspending the ten-year limitation period under Article 2941, no. 8, of the Italian Civil Code until discovery of the undue payment. Outcome: appeal dismissed. Para.: Reasons for the Decision.

3. **Italian Supreme Court of Cassation, Civil Division, Order of 9 June 2026, no. 18683** — Failure to report an ongoing employment relationship constitutes beneficiary willful misconduct justifying the suspension of the limitation period, without the availability of employer tax withholding certificates (CUD forms) in institutional databases having any curative effect. Outcome: appeal dismissed. Para.: Reasons for the Decision.

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