

## Teleworking FAQs

On 30 August 2023, the US and Italy exchanged letters that state that U.S. dependents in Italy with a mission visa may telework to jobs with US employers. This exchange of letters provides certainty for US employers and dependents who wish to telework from Italy that their telework is fully permissible and specifically acknowledged as such by the government of Italy. The letters also state that US employees fall under US and not Italian employment laws. These laws include US social security, unemployment, and worker's compensation laws. This exchange of letters does not permit telework to Italian employers.

Below you will find a series of answered frequently asked questions which are intended to address most questions that prospective teleworkers might have.

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### **I heard I can now work as a dependent in Italy. Is this true?**

This exchange of letters only covers dependent telework to US companies. The Country Team at the embassy is seeking to negotiate a comprehensive agreement on dependent telework to expand opportunities, but these negotiations can frequently take years to decades to complete.

### **I'm a dependent in Italy. Can I telework?**

Yes, the US and Italy exchanged letters in August of 2023 which formalized the ability of dependents of military members stationed in Italy and dependents of civilian employees to telework to US employers.

### **Which dependents can telework?**

Dependents on the orders of military members, dependents of civilian employees stationed in Italy, and dependents of contractors who have a mission visa.

### **What location can I telework from?**

Telework may be performed at your quarters. The installation is not authorized to resource non-USG employees. For USG employees, the installation may enter into an agreement with the federal agency to provide on-installation services on a reimbursement basis.

### **What do you mean by telework?**

Telework is work from your on or off-base housing, making use of the internet, email, and the telephone for compensation from a US employer. Examples include customer service, consulting, administrative or legal services, design work, information technology (IT) service and support, etc. Consult your legal assistance office if you are unsure whether your intended employment is included.

### **What is a US employer?**

A US employer is a private company or city, state, or federal government, non-profit or other similar entity which is based in the United States.

### **Do I need to get a separate visa to telework?**

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No. You can telework to a US employer with your *missione* visa.

### **Do I need a different visa to telework to a US employer from Italy?**

You do not need to obtain another visa to telework. Your *missione* visa will now authorize you to telework and your SOFA privileges will not be impacted by teleworking.

If you are interested in another kind of work, such as work for an Italian employer, you would likely need to obtain a work visa. Consult your legal assistance office for specific questions about work visas.

### **May I sell items through my internet business back to customers in the US?**

Yes, but only if you are not physically making items in Italy and sending to the US as that would exceed the scope of telework. An example of what would be permitted would be digital art or documents, or digital services made on or using your home computer and sold over a US-based website to US customers.

This exchange of letters does not authorize selling physical items back to customers in the US. This is outside the scope of these letters and is not permitted. Please consult your base legal assistance office if you have further questions.

### **May I sell items to Italian customers or other customers outside the US?**

No, not under this exchange of letters, which only covers telework to US employers. To sell to those outside the US, you would likely have to obtain a work permit and work visa to run a small business in Italy. Please consult your base legal assistance office.

### **What if I teach a language over the internet to US customers?**

Teaching or providing a service to US-based customers is allowed under this exchange of letters.

### **Do I have to pay Italian taxes on my telework income?**

Italian tax law applies, and the Italian Ministry of Foreign Affairs shares this view. Please consult your base legal assistance office and/or tax advisor. Income from Federal, State, and local governments are specifically excluded from taxation by Italy. Governmental teleworkers are not required to report their income to Italy.

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### **Do I have to pay US taxes on my telework income?**

The US government taxes US citizens on world-wide income. Please consult your base legal assistance office and/or a tax advisor.

### **Do I have to pay Italian taxes on my governmental telework income?**

No. Income from Federal, State, and local governments are specifically excluded from taxation by Italy. Governmental teleworkers are not required to report their income to Italy.

### **Do I have to pay both US and Italian taxes?**

You may have to pay both, however, the US and Italy have a double-taxation treaty that will allow you to deduct taxes paid to one country from taxes owed to the other. Income from Federal, State, and local governments are specifically excluded from taxation by Italy. Governmental teleworkers are not required to report their income to Italy. Please consult your base legal assistance office or a tax advisor.

### **Is my employer required to pay any taxes to Italy?**

No. This exchange of letters makes clear that only US employment law applies.

### **May I start a home-based business selling food items or crafts to customers on base?**

No, not under this exchange of letters which only covers telework to U.S.-based employers. Please consult your base legal assistance office.

### **What if I have a professional license to practice law, provide counseling services, tax advice, or other professional services and want to continue my practice online from Italy, is this considered allowable telework? Will my licenses be affected?**

Yes, this telework is allowed under the exchange of letters as long as the clients are located in the US. Those interested should consult their licensing authority for specific guidance for practicing outside their licensing jurisdiction.

### **May I use on-base office-space to conduct my telework?**

No. Telework is intended to be conducted from your on or off-base housing. Military bases in Italy cannot provide any office space or otherwise facilitate telework for you.

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An exception is for USG telework employees where their federal agency has entered into an agreement with the installation on a reimbursement basis; this also depends whether that installation can support such an agreement.

### **May I send or receive work documents or packages through the APO/FPO system?**

No. The APO/FPO (Army Post Office/Fleet Post Office) system is intended for personal, not business or profit-making use.

### **May I buy office or other teleworking supplies at the base commissary or base exchange?**

No. The commissary and exchange provide tax-free sales of items intended for personal, not business or profit-making use.

### **Will there be an agreement which covers home-based businesses or working for an Italian employer?**

The U.S. government is actively working with the Italian government to open additional employment opportunities for military dependents stationed in Italy.

### **What if I have a job opportunity with an Italian company, can I work for them?**

Not under this exchange of letters, which only covers telework to U.S. employers. You would likely have to obtain a work permit and work visa to work in Italy. Please consult your base legal assistance office.

### **Does the NATO Status of Forces Agreement permit or prohibit dependents from working in Italy?**

The NATO SOFA does not contain any provisions that prevent military dependents' employment in Italy – it is silent on the subject. The 1954 bilateral infrastructure agreement (BIA) and the 1995 U.S.-Italy MOU (Shell), which are the two main force stationing bilateral agreements between the United States and Italy, are also silent on the subject.

### **Will I lose my SOFA status if I telework?**

No. Dependents receive SOFA status when they are on their sponsor's PCS orders and accompany their military member sponsor to Italy. Neither the *missione* visa nor other

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document “confers” SOFA status. SOFA status simply exists due to the military member/USG civilian employee and their dependents being assigned to Italy.

### **Will I lose my SOFA status if I work in Italy with a work visa?**

No. Dependents receive SOFA status when they are on their sponsor’s PCS orders and accompany their military member sponsor to Italy. Neither the *missione* visa nor other document “confers” SOFA status. SOFA status simply exists due to the military member/USG civilian employee and their dependents being assigned to Italy.

### **If I telework, will I lose benefits such as access to the PX/BX/NEX and commissary, Military Postal System, or gas coupons?**

No. Dependents receive SOFA status when they are on their sponsor’s PCS orders and accompany their military member sponsor to Italy. Neither the mission visa or other document “confers” SOFA status. SOFA status simply exists due to the military member/USG civilian employee and their dependents being assigned to Italy.

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