

Amateur Football in Italy: Future Scenarios in light of the Sports Reform



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This article provides a general overview of the legal framework applicable to amateur football clubs and players in Italy in light of the newly enacted Sports Reform.

Introduction - The Context

According to *Sport e Salute S.p.A.*, an Italian public company set up for the development and promotion of sports in Italy and directly controlled by the Italian Ministry of Economy, as of March 2021, around 200,000 workers were involved with amateur sports in Italy with various tasks and roles.

In the 2014-2015 season, amateur and youth football in Italy produced an aggregate turnover of EUR 913.3 million; total expenditure, on the other hand, reached EUR 919.9 million. The most important revenue items were income from contributions, offers, donations, testamentary legacies and donations, which accounted for 54% of the total revenue. Revenues from advertising and sponsorship contracts amounted to EUR 470.5 million. Other revenues consisted of income from the sale of goods and services, which accounted for 26.5% of the total, with a significant impact from football school registrations, while the sale of tickets and season tickets generated around EUR 34 million. Annual contributions from members, owners or others accounted for 8.7% of the aggregate.

Turning to costs, 44.8% of the total amount was accounted for by charges and expenses incurred for employees (a total of EUR 412.4 million, of which almost 60% related to the payment of remuneration and reimbursement of expenses). The incidence of expenses and charges incurred for employees was about 1%, while the item relating to reimbursement of expenses for volunteers amounted to 3.8% of the total. The purchase of goods and services weighed in at 34.7%, while tax expenses amounted to EUR 37.9 million, accounting for a little over 4%.

Furthermore, the 13th edition of the Football Report prepared by the Italian Football Federation (FIGC) Study Centre in collaboration with AREL (Agency for Research and Legislation) and PwC Italy and published by the FIGC on 3 August 2023, with reference to the 2021-2022 season, revealed that 8,796 amateur football clubs (with a total of 13,219 teams) took part in the competitions organised by the National Amateur League (LND). The LND staffed 33,083 “technical workers” (including, for example, coaches, doctors and medicals), an almost 6-fold increase from 2020-2021.

Moreover, 210,709 managers were added (+10.3%) and 362,802 players registered. These numbers testify to the recovery of the amateur football sector following the pandemic that significantly affected the registration of coaches and players.

This growth in the number of teams and players is accompanied by a growing public interest in amateur football. For example, the average number of live spectators for LND matches in 2021-2022 was 583 per match (compared to 450 in 2020-2021). In addition, 33 free-to-air events were broadcast on television in Italy, reaching an average of 219,926 viewers per match (a total of 9,633,584 viewers).

The Sports Reform

On 28 February 2021, the Italian lawmaker enacted [Legislative Decrees nos. 36, 37, 38, 39 and 40](#) as part of the so-called “Sports Reform”. These regulations provided a brand-new discipline for sports work, amateurism, sports facilities, sports agents, capital gains and sporting proceedings. Furthermore, a set of measures was introduced to promote the organisation of the 2026 Milan-Cortina Winter Olympic Games, including urgent measures concerning tax credits in support of sports associations and special rules to speed up the recruitment of personnel for the organisation of the event.

Given the increasing importance of amateurism in Italy and the substantial lack of an organic discipline aimed at regulating the relationships between amateur clubs and players, the Legislative Decree was enacted with the purpose of “ensuring compliance with the

The importance of amateur football in relation to the entire Italian football sector is well represented by the figures of professional players who started their careers in amateur clubs. Between 2019-2020 and 2020-2021, 605 young players trained by youth or amateur football clubs managed to enter professional football. In particular, 37 played in *Serie A* and 65 in *Serie B*.

All the above led the Italian lawmaker to intervene with a highly disruptive set of reforms to re-organize the legal framework regulating amateurism and sports work in general. Within these rules, the Italian lawmaker decided to carry out a complete revision of sports regulations, also affecting, *inter alia*, the regulation of stadiums and sports agents.

principles of equal treatment and non-discrimination in sports employment, both in the amateur and professional sport sectors, and to ensure the stability and sustainability of the sport system.”

The [Legislative Decree no. 36/2021](#) was most recently amended by a new Decree (i.e. [Legislative Decree no. 120/2023](#), the so-called “Correttivo-bis”) which, *inter alia*, stressed the importance of Paralympic practice, opened to the possibility of using occasional workers in sports events and introduced minor amendments to the definition of sports workers, the time-limit for apprenticeships in sports and the regime applicable to amateurism. Moreover, the “National Observatory on Sports Work” was also set up to monitor the application of the new regulations on sports work.

Amateurism and Professionalism in Italy

Before the Sports Reform came into force, the employment of sportsmen and sportswomen in the Italian legal system was regulated exclusively with reference to professionalism by Law no. 91/1981. Such Law provided for a list of ordinary employment provisions that did not apply to professional athletes (e.g. specific regulations on working hours, disciplinary measures and the exercise of the employers’ directive power).

However, [Law no. 91/1981](#) drew the distinction between amateur and professional sporting activities: three requirements had to co-exist for the sporting activity to be qualified as professional: continuity, remuneration and the “professional qualification” granted by the relevant national sports federations. The latter basically

entrusted national federations with the competence and authority to grant the qualification of “professional sport” to a given activity, enshrining the pre-eminent role of the sports federations in the sports legal system.

The provision thus clearly and definitively sanctioned the distinction between professionalism and amateurism, entrusting sports federations with the power to exclude a given activity from professionalism under certain circumstances. By virtue of the application of the aforementioned provision, Law no. 91/1981 was, therefore, inapplicable to all those sports that were not recognized as professional by the relevant federation. These sports - including major sports such as tennis or volleyball - continued to be regulated by the rules on amateurism.

As of today, the federations that have granted the qualification of professional to sporting activities are the following:

- ➔ the FIGC to the first three divisions of men's football (i.e. *Serie A*, *Serie B* and *Serie C*) and, as of 27 April 2022, the women's *Serie A*;
- ➔ the Italian Cycling Federation;
- ➔ the Italian Golf Federation;
- ➔ the Italian Basketball Federation.

Notwithstanding the above, until the enactment of the Sports Reform, for all those competitive sports activities in sectors where the competent federation did not recognise professionalism - therefore turned out to be amateur activities to which Law no. 91/1981 did not apply - scholars and jurisprudence have long resorted to the figure of so-called "*de facto professionalism*", applying Article 2126 of the [Italian Civil Code](#) on *de facto* services. Still, another part of jurisprudence has held that this relationship should be considered a so-called "*parasubordinate*" employment relationship pursuant to Article 409.3 of the [Italian Code of Civil Procedure](#).

The New Figure of Sports Workers

The pivotal innovation introduced by the Sports Reform can be easily identified in the introduction in the Italian legal framework of the notion of sports work, which relies on the identification of the new figure of "*sports workers*". The reform considers sports worker "*any athlete, coach, instructor, technical director, sporting director, physical trainer and referee who, without any distinction of gender and regardless of the professional or amateur nature of his/her activity, carries out a sporting activity for a consideration.*" In addition, the provision states that a sports worker is also any registered member (in Italian "*tesserato*") who performs, for a consideration, tasks that, based on the regulations of the individual affiliating bodies, are considered necessary for the performance of sporting activities, with the exclusion of tasks of an administrative-managerial nature. Therefore, the new regulations overcome the old approach that recognised sports work can be found exclusively with reference to the professional sector.

The above does not represent an absolute novelty in the European legal landscape, given that FIFPRO, on its website, declares that "*every footballer is to all intents and purposes a full-time worker.*" Moreover, the European Commission, in [Communication IP/01/314 of 5 March 2001](#), recognised as a general rule the existence of an employment relationship whenever there is a written contract with a sports club providing for a payment that exceeds the mere reimbursement of costs. This is also reiterated in Article 1, Section 1, of the FIFA Regulations on Status and Transfer of Players, according to which "*A professional is a player who has a written contract with a club and is paid more for his footballing activity than the expenses he effectively incurs. All other players are considered to be amateurs.*" Without any prejudice to the above, within the Italian context, the new notion is expected to have quite a disruptive effect on the regulatory framework.

Furthermore, the Reform makes reference to the well-established Italian employment law categorizations

of workers, drawing a distinction among self-employed sports workers (in Italian "*lavoratori sportivi autonomi*"), employed sports workers (in Italian "*lavoratori sportivi*"), professionally employed sports worker (in Italian "*lavoratori sportivi in ambito professionistico*") - subject to the same rules already provided for by Law no. 91/1981 - and amateur sports workers (in Italian "*dilettanti*").

With reference to professional sectors, sports work performed by athletes as their main and continuous activity is presumed to be subject to an employment relationship. However, it consists of a self-employment contract whenever one or more of the following requirements are met: the activity is carried out in the context of a single sporting event or several connected events over a short period of time; the sportsman or sportswoman is not contractually bound to attend preparation or training sessions; the performance under the contract, although continuous, does not exceed eight hours per week or five days per month or thirty days per year.

In addition, the Reform provides binding rules related to the Sports workers' employment agreements, which must be drawn up in writing under penalty of being null and void. In particular, the agreement must follow the form of the standard contract drawn up by the relevant Federation together with the most representative athletes' unions at the national level, in accordance with the applicable collective agreement. Moreover, the contract must be submitted to the national sporting federation or the associated sporting discipline for approval.

With reference to employed sports workers, the Reform also provides for the non-application of a number of provisions included in the [Italian Workers' Statute](#) and [Law no. 604/1966](#) (recalling the exclusion already provided for by Law no. 91/1981 with reference to professional sports workers).

The New Regime Applicable to Amateurism

As mentioned above, the Sports Reform provides a whole new set of regulations for amateur sports work. The provisions state that, in the amateur sector, sports work is presumed to consist of a self-employment relationship in the form of coordinated and continuous collaboration when:

- ▶ the duration of the services included in the contract at the base of the relationship, although of a continuous nature, does not exceed 18 hours per week, excluding the time spent taking part in sporting events (the *“Correttivo-bis”* raised the duration to 24 hours per week); and,
- ▶ the services are coordinated from a technical and sporting point of view in compliance with the regulations of the national sports federations.

With reference to social security for amateurs, taxpayers who exceed EUR 5,000 per year are obliged to contribute to the Italian National Institute for Social Security (so-called *“INPS”*) with the contribution rate set at 25% for amateurs with coordinated and continuous collaboration contracts.

The lawmaker also intervened on the tax regime applicable to amateurism, providing for the application of taxation only to the part exceeding EUR 15,000 per year of the sportsman's income. All income below such threshold is not subject to taxation.

Lastly, sports clubs or associations must submit to the Register of Amateur Sports Activities held by a Governmental body (i.e. Sports Department) all data necessary to identify the sports work relationship. This reporting requirement does not apply in the case of retributions that are not taxable.

The New Compensations for the Transfer of Young Players

The Sports Reform also had a huge impact on the compensations provided for by the [Internal Organizational Rules of the FIGC](#) (NOIF) for clubs that train young players.

In particular, Article 96 of the NOIF regulates the so-called *“Registration Compensation”* which has replaced the *“Preparation Compensation”*. The Preparation Compensation was granted to the clubs that trained a player when the player concerned was registered for the first time as a *“young professional”* (in Italian, *“giovane di serie”*), as a *“young amateur”* (in Italian, *“giovane dilettante”*) or as *“amateur”* (in Italian, *“dilettante”*).

The NOIF provide that a player is considered *“young”* if older than 8 and younger than 16. In addition, the NOIF provide two different statuses for young players. If a player is older than 14 and younger than 19 and is registered by a professional club, the player will be registered as a *“young professional”*. If the player is older than 16 and is registered by a LND club, the player will be registered as a *“young amateur”*, and when turning 18 years old, the player will automatically become an *“amateur”*.

This means that the clubs which trained the player could claim the Preparation Compensation in case the player was registered for the first time regardless of the status (amateur or professional) of the registering club.

The new version of Article 96 provides that the Registration Compensation will be granted exclusively to the LND clubs that raised the player in the five sports seasons preceding the season when the player turns 16 whenever the player is registered as a *“youth amateur”* or as an *“amateur”*. In other words, clubs that trained players are entitled to the Registration Compensation only if the player continues to play in other LND clubs, regardless of whether he is registered as a *“youth amateur”* or as an *“amateur”*.

To sum up, on the one hand, only LND clubs are entitled to the new Registration Compensation. On the other hand, if the player is registered by a professional club as a *“young professional”*, LND clubs will not be entitled to such compensation. This means that LND clubs will lose a substantial part of their incomes, which usually stems from the Preparation Compensation.

Contractual Implications for Clubs and Players

The above-mentioned presumption of subordination for sports workers provides numerous advantages for the newly recognized sports workers. Nevertheless, it is expected to cause significant distress from the perspective of clubs, both professional and amateurs, due to the large number of duties that clubs will be required to fulfil with reference to employment agreements and obligations.

Professional clubs will most likely incur fewer difficulties since their registered athletes, coaches and others recognized by Law no. 91/1981 were already qualified as professionals. However, those clubs would still have to regularize the position of first-team collaborators who, until the enactment of Legislative Decree no. 36/2021, could be hired through coordinated and continuous collaboration contracts. For example, workers who were carrying out activities related to the new roles introduced by the FIGC in the past years (e.g. match analysts and scouts) until 1 July 2023, were usually hired with coordinated and continuous collaboration contracts as they had lighter employment burdens compared to the other individuals included in Law no. 91/1981. For this reason, scholars and jurisprudence have created the figure of so-called “*de facto professionalism*”, as mentioned above, to extend them protection and rights.

However, the major issues are expected to arise in the amateur sphere. If until 1 July, 2023, amateur clubs had to exclusively submit to the FIGC documents pertaining to the registration of players and coaches, from 1 July onwards, they will have to provide the federation also with the relevant employment or collaboration agreements. This implies that clubs will have to either make significant investments in their human resources department or rely on external professionals, such as payroll consultants, to draft the relevant contracts and to regularize all positions (e.g. tax and social security) with a significant cost burden. In addition to the above, clubs will be required to avail themselves of lawyers for assistance in the drafting of contracts, instruct payroll consultants and accountants for dealing with the relevant tax obligations (for sports workers for which the above-mentioned exemptions do not apply) and also hiring *ad hoc* figures to deal with the potential increase in the personnel.

In this perspective, Article 29 of Legislative Decree no. 36/2021 outlines the new role and boundaries of the “*volunteers*”. They are defined as people who make their time and skills available to promote sports in a personal, spontaneous and free manner, without any profit motive, not even indirect, but exclusively for amateur purposes. The services of volunteers include the direct performance of sporting activities, as well as the

training, teaching and preparation of athletes, without prejudice to the possibility of obtaining reimbursement of documented expenses (e.g. relating to board, lodging, travel and transport) incurred in connection with services performed outside the municipality of residence of the recipient. In any case, lump-sum reimbursements are prohibited, and sporting services are not remunerated in any way and are incompatible with any form of employment or self-employment relationship and with any other remunerated employment relationship with the potential sports employer/contractor. Nevertheless, volunteers need to be insured against occupational injuries and diseases.

However, it is important to underline that, upon meeting the requirements to qualify as a sports worker, the status of volunteer would be lost, and the volunteers would be considered normal sports workers. Therefore, amateur clubs can no longer rely on people who provide their activities for free full-time. This has long been a very common practice in Italian amateur environments.

In this perspective, clubs and associations have been long demanding some implementation decrees to ease the transition to the new work system without making it exceedingly burdensome (to this aim, the *Correttivo-bis* was enacted).

In addition, clubs will now be obliged to comply with the requirements of Italian legislation on the health and safety of workers, pursuant to Legislative Decree no. 81/2008.

These requirements entail an additional number of costs and organizational burdens to be carried out by clubs, given that clubs will be required to: draft a risk assessment document (so-called “*DVR*”) and an emergency plan for the facilities; appoint a person in charge of the prevention and protection service (so-called “*RSPP*”), fire-fighting and first aid officers, and a competent doctor responsible for the health surveillance of sports workers (a different figure from the already required sports doctor); identify a person in charge of H&S. Moreover, clubs will be required to provide all workers with appropriate personal protective equipment and adequate information, education, and training.

Certainly, these measures will lead to improved protections for the workers of these clubs and associations. However, they will also result in significant economic burdens on (often very small and unsophisticated) organisations that have never been used to incurring these expenses.

Agents

In Italy, sports agents are recognized by State Law as a professional activity in connection with the sports ecosystem. Italy is the only country together with France where the discipline of agents is directly regulated by the national legislature, and this discipline intersects with the [FIFA Football Agent Regulations](#) (FFAR). Given the above, sporting agents need to be registered pursuant to the Italian agent regulations issued by the [Italian National Olympic Committee](#) (CONI) and football agents also need to comply with the Italian football agent regulations issued by the FIGC, which provide more specific rules governing the activity of football agents.

On 28 February 2021, within the set of measures included in the Sports Reform, the Italian lawmaker has intervened also in the regulation of agents with Legislative Decree no. 37/2021 (Agents Decree) providing for 15 articles on the definition, registration, obligations and fees of agents in Italy. These regulations have become effective as of 1 January 2023. Previously, agents regulations were included in Article 1, Section 373 of the [Law no. 205/2017](#) (so-called "2018 Budget Law"), and provided for a definition of sports agent, qualifying it as *"the person who, by virtue of an assignment drawn up in writing, brings together two or more persons operating within a sporting discipline recognised by CONI for the purposes of the conclusion of a contract of sporting performance of a professional nature, the transfer of such performance or membership with a professional sports federation."*

The Agent's Decree has underlined that, in order to operate within the Italian territory, sporting agents shall be registered at the CONI register for sporting agents. Furthermore, agents operating in the Italian football market shall also be registered at FIGC's register for football agents (becoming a so-called "registered" agent). Each registration requires the agent to pass a written and oral exam, namely before CONI and the FIGC, unless they were a pre-2015 FIFA registered agent.

Moreover, the Agents Decree provides for mandatory elements to be included within sports agency contracts upon penalty of unenforceability. In particular, sports agency contracts must be drawn up in writing and contain: the full names and generalities of the contracting parties; the object of the contract; the date on which the contract is concluded; the remuneration due to the sports agent, as well as the

terms and conditions of payment; and the signature of the parties. Furthermore, their duration may not exceed two years and, if a longer term is provided or if no term is specified, the duration of the contract shall automatically be deemed to be two years.

Furthermore, the Agents Decree recalls the new figure of sports workers included in Legislative Decree no. 36/2021. The Agents Decree incorporates the new definition in Article 2 (under the heading "Definitions") and specifies that *"The sports worker may be assisted by a sports agent from the age of fourteen"*. The Agents Decree has *de facto* extended the scope of the sports agents' services to the amateur sports sectors, overcoming the previous restriction of operation limited to the professional world. This represented huge news in the Italian legal framework, given that the previous regulation (i.e. the 2018 Budget Law) only recognized agency services performed in the area of professionalism.

It is interesting to note that this provision allows Italian sports agents to provide services to many more subjects than those provided for by the FFAR. Pursuant to the FFAR, agents' "clients" are only *"affiliated federations, clubs, players, coaches or leagues"*.

In addition to the above, the *Correttivo-bis* has also intervened on agents regulations providing that, if sports agents enter into a sports mandate contract with more than two persons, *"one of the two parties assisted by the sports agent shall be the sports worker and the sports agent shall only assist the sports worker and one of the transferee sports club and the transferor sports club, or the sports worker and the sports club with a view to the renewal of the professional employment contract or to make additions or amendments to the same."*

The *Correttivo-bis* specifies that, even where the agent assists two persons, one of them must necessarily be the sports worker. A worker who, as mentioned, now comprises a much wider range of subjects than before 1 July 2023.

In addition, the *Correttivo-bis* also intervened on the provisions of the Agents Decree regulating agency services in favour of minors, replacing the limitation that the agent can be remunerated by the contracting sports club or association only with the possibility that the agent is remunerated by the parents or tutors of the minor athlete. The legislator apparently wants

to prevent clubs from remunerating the services of agents in relation to the activity performed in favour of a minor sports worker, while allowing remuneration by the parents or tutor. This provision does not seem to consider that, in practice, the agent's activity is often remunerated by the clubs themselves and not by the parents. Moreover, such a provision would entail, on

the one hand, the risk of increasing the leverage of agents *vis-à-vis* the families of young athletes and, on the other hand, the paradox of allowing clubs to continue to benefit from the economic advantages connected to the compensations linked to the growth of the young athlete in the face of elimination of agency costs, now borne by parents.

Conclusions

While, on the one hand, the reform has led to several improvements in terms of protections and rights for sports workers, on the other hand, it may have underestimated the ability of Italian football clubs, especially smaller ones, to adapt to the new provisions, having provided for several burdens and requirements that amateur clubs are unlikely to be able to sustain in the near future. Some sports industry operators have argued that, given the extreme relevance and impact of the measures, the lawmaker could have considered a wider transitory period to facilitate the adaptation of the contractual frameworks of sports organizations to the new obligations included in the reform. Only time will tell whether the impact of the reform has been too disruptive or whether the timing has been right to start a path of growth for the Italian football movement as soon as possible.
