

## INPS RELEASES MOTHERS' BONUS

INPS releases the mothers' bonus and it will remain in effect for the next three years. It is intended for female employees with three children at least of whom one is a minor. Only for the year 2024, this benefit will be extended, on an experimental basis, also for mothers with two children with at least one under the age of 10 years: the bonus provides an exemption of 100% on their social security contributions (it means 9.19% of retribution) up to a maximum of 3,000 euros over the year. Thus, the bonus can be worth up to 250 euro per month (141 net maximum) if the share of contributions paid reaches or exceeds this amount. Another example: an apprentice working mother with a monthly taxable salary of €1900, the monthly savings is €110.96

### REQUIREMENTS

The beneficiaries are working mothers employed in a sector public or private including sector agricultural with a permanent working contract, part time also, with exclusion for domestic work. Also eligible are mothers with a contract from a Labor supplier Company as third part or apprenticeship, but not mother workers with a fixed-term contract. Should a conversion of the contract from fixed-term to permanent one, the bonus will be granted at that time.

Self-employed women will pay their social security contributions in full because they are excluded.

### THERE ARE NO INCOME LIMITS TO OBTAIN THE BENEFIT

Mothers with three children with the youngest still a minor are also eligible for the bonus in the 2025 and 2026 until child will be 18 years.

There is no loss of the right in the event of non-cohabitation of one of the children or sole custody of the father. This also obviously applies to children being adopted or fostered.

BONUS starts from January 1st regardless of when it is communicated.

Since this is a real decontribution - i.e. an increase in the net amount on the salary - it is not necessary to present a formal request. To obtain it, working mothers in possession of the above mentioned requirements can communicate to the employer their desire to make use of the exemption by transmitting the number of children and their fiscal codes. The bonus will start with the communication of the full information by the employer to the INPS and subsequent checks. Alternatively, the working mother can also communicate the information relating to her children's fiscal codes directly to INPS. The tax exemption has been operational since January, despite the delays in the payment of the past month salaries. The collection of the amount due will be present in the following months