

Dear Clients:

Object: Contribution Exemption for working mothers

The budget law 2024 (law 213/2023) provides the decontribution for working mothers who meet the requirements. The purpose of this law is to help working mothers by giving them a net increase in their payslip. This is possible thanks to the reduction of the contribution from the dependent.

It has been decreed that for the period that covers January 2024 to December 2026, an exemption of 100% of the social security contributions for working mothers who have three or more children with dependent permanent work (including the apprenticeship) with exclusion from housework work. The exemption will cease the 31st 12, 2026 or in the month of the turning of 18 of age of the younger child, should this happen before the due date mentioned above.

The benefit is to be enjoyed up to the turning of 18 ages of the younger child, on its maximum annual import of 3.000 € parameterized on monthly bases.

On an experimental basis, for the year 2024, the exemption is acknowledged to working mothers with two children who have a dependent permanent work (included the apprenticeship), up to the month in which the younger child turns 10 of age. The exemption will cease the 31st 12, 2024 or in the month in which the younger child turns 10 of age, should this happen before that due date foreseen 31st 12, 2024.

The benefit is applicable for working mothers who are permanently dependent workers and it is for those who already have a working relationship or who will be employed during the exemption period and it is for dependents of the public and private sector, including agricultural sector who have three or more children - with the exclusion of housework workers- As already said for the year 2024 and on experimental basis, the exemption is applicable to working mothers with two children, with the condition that the younger child is younger than 10 years old.

INPS has clarified that the realization of the requirement is met at the moment of the birth of the third child (second child for current measure for the annual 2024) and verification of the same is set at the date of the birth of the third child ( or second child for the year 2024), without producing forfeiture of right to benefit of the benefit in case of pre-eminence of one or more children or of the eventual out-going of one of the children, or in the hypothesis of no-cohabitation of one of the children or the foster care exclusively to the father.

In addition, given the single Text of the maternity and paternity of (D.Lgs. 151/2001) with which it has been sanctioned the equalization between natural filiation and the institutions of adoption and foster, it is obvious that the contribute reduction is due to workers who have children in adoption or foster care.

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In case of transformation of a permanent contract to a fixed one, the exemption will find its application from the month of the transformation to a permanent contract. Remain, instead, excluded from the benefit the working mother hired to fixed term contracts. They can benefit only from the exemption IVS ex co. 15, budget law 2024.

The benefit is equal to 100% of the social security contributions charged to the worker, in the maximum of 3.00. € annual, to parameterized and to apply on monthly basis. The maximum threshold of the exemption of the contribution due to the worker, referred to the period of monthly pay is equal to 250 euro (€ 3.000/12), and for the working relationship established or ceased in the month, the threshold is reportioned having as referment the amount of 8,06 € (250/31) for each day of the fruition of the contribute exemption.

Concerning the part-time working relationship the INPS has declared that the above maximum thresholds must hold valid even for those types of contracts, for which is not required a parameterization of the amount of the due exempt contribution. In addition, the same worker who has more working relationship can benefit from the exemption for each working relationship.

The moment of termination of the benefit is to be determined by the possession of the requirements foreseen by the legislation differentiated for the period of payment and in case of birth of the third or second child in the month (for example 18 March 2024) the exemption is due entirely for the month without necessity of daily parameterization. Parameterization the exemption is due for the entire month even in case in which the younger child turns 18 or 10 of age in the month.

In addition, since the benefit has not in nature the incentive of hiring, the same is not subject to the application of the general principles in subject of incentives to hiring ex article 31, D.Lgs. 150/2015, and it is not subordinate to the possession of the unique document of contribute regularity ex art. 1, co. 1175, law 296/2006, and does not constitute State help, and thus it is not subject to the authorisation of Commission European and to the registration of the National Register of the State help.

INPS has confirmed that the exemption for the working mothers results alternative to the exemption of the quota of the social security contributions for disabled, for old and survivors (IVS) to be paid by workers as foreseen by article 1, co. 15, of law n. 213/2023. Accordingly, there were exist assumptions legitimizing the application for both measures, these can find application only in via alternatively among them. It is the case to highlight that the exemption for working mothers results more convenient.

In conclusion, seeing that the exemption for working mothers affers exclusively to the quota of contribution due by the worker, the same results cumulative with the exemption of the contribution due to the employer, foreseen by the current legislation.

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To be able to benefit from the exemption the workers, having the requirements described by the legislation, can communicate to their employers the wanting to benefit from the benefit, giving the number of children and their fiscal code. The working mother can, in addition, decide for reasons of privacy, communicate them directly to the Social Security Institutions, through its application form which will be available shortly.

In case in which the employers have already elaborated on the monthly of January 2024 or in the months of born of the child(ren) the exemption of the quota IVS foreseen by art. 1, c. 15, law of budget 2024, to be able to benefit from the exemption the working mothers must proceed with the return of the import already conveyed.

Palermo, Rome 12 February 2024

Mr. Angelo Pisciotta.

**SEGUE MODELLO DI RICHIESTA PER FRUIRE DELL'ESONERO CONTRIBUTIVO A  
FAVORE DELLE LAVORATRICI MADRI**

**DICHIARAZIONE SOSTITUTIVA DI ATTO NOTORIO**  
(art. 19 e art. 47 D.P.R. 28 dicembre 2000 n. 445)

Spett.le (Azienda)

La sottoscritta \_\_\_\_\_, nata in \_\_\_\_\_  
il giorno \_\_\_\_\_ residente in \_\_\_\_\_  
via\piazza \_\_\_\_\_ codice fiscale \_\_\_\_\_  
assunta presso la Vostra azienda dal giorno \_\_\_\_\_ con contratto di lavoro subordinato  
a tempo indeterminato dal \_\_\_\_\_, consapevole della responsabilità penale e delle  
conseguenti sanzioni cui può andare incontro in caso di dichiarazioni mendaci, falsità negli atti, uso

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di atti falsi, ai sensi dell'art. 76 del D.P.R. n. 445/2000 nonché della decadenza dai benefici eventualmente conseguiti in seguito a provvedimenti emessi sulla base di dichiarazioni non veritiere, così come previsto dall'art. 75 del D.P.R. n. 445/2000 dichiara di essere madre dei figli sotto indicati:

Cognome e Nome

Data di nascita

Codice Fiscale

In base alle informazioni sopra riportate e ai dati forniti

**DICHIARA**

di avere diritto alla fruizione dell'esonero a favore delle lavoratrici madri di cui all'art. 1, commi 180 – 182 della legge 30 dicembre 2023, n. 213, a partire dal periodo \_\_\_\_\_ e fino a tutto il periodo \_\_\_\_\_ .

Firma della Lavoratrice

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Palermo, Rome, January 16, 2024

Mr. Angelo Pisciotta

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