



Working mothers with **two or more children**:

Before 2025:

A full exemption was applied only for the year 2024 and only for permanent (open-ended contract) employees, directly in their paycheck, until the youngest child turns 10.

From 2025 (Omnibus Decree):

- When it comes into effect, the **exemption will be partial** and only available to those with an income of €40,000 or less.
- It will be extended to fixed-term employees and self-employed workers (excluding domestic workers).
- It will likely be **paid directly by INPS (Italian social security agency) following a specific request**, no longer through the employer. However, an implementation decree is awaited to define the application and disbursement procedures.