

To the clients:

Subject: New Mothers' Bonus 2025

The National Social Security Institute (INPS), through Circular No. 139 of 28 October 2025, has provided the operational guidelines concerning the **New Mothers' Bonus**, introduced by Article 6 of Decree-Law No. 95/2025, subsequently converted into Law No. 118/2025.

Below is a concise summary of the main features of the measure.

1. Beneficiaries

The following categories are eligible to apply for the bonus:

- Employees (both in the public and private sectors), with the exclusion of domestic workers;
- Self-employed women registered with a mandatory social security scheme (INPS or professional pension funds).

2. Main Eligibility Requirements

To qualify for the benefit, applicants must meet the following conditions:

- Be the mother of at least two children:
- in the case of two children, the youngest must be under 10 years of age;
- in the case of three or more children, the youngest must be under 18 years of age;
- Have an annual employment income not exceeding EUR 40.000.
- Have an active employment relationship in 2025 (either as an employee or self-employed).

Please note: Mothers with three or more children who hold a permanent employment contract are not entitled to the bonus, as they already benefit from the full exemption from social security contributions provided for under the 2024 Budget Law.



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3. Amount and Duration

- The bonus amounts to EUR 40 per month for each month (or fraction thereof) of employment during the year 2025;
- It will be paid in a single instalment in December 2025 (or by February 2026 for late applications);
- The amount is not subject to taxation and does not affect the ISEE (Equivalent Economic Situation Indicator).

4. Application Procedure

Application must be submitted within 40 days from the publication of the Circular (approximately by mid-December 2025). Workers who meet the eligibility requirements later may submit their application by 31 January 2026.

Available submission channels:

- Through the INPS online portal (www.inps.it) using SPID, CIE or CNS credentials;
- Via the INPS Contact Center, by calling 803.164 (from landlines) or 06 164.164 (from mobile phones);
- Through authorized welfare assistance institutions (Patronati).

The applicant must declare:

- The personal and tax details of the children;
- The type of employment relationship and the employment income for 2025;
- The IBAN for credit or for requesting domiciled transfer.



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5. Tax and Accounting Aspects

The New Mothers' Bonus:

- Does not contribute to the formation of taxable income for either fiscal or social security purposes;
- Is not considered for the purposes of calculating the ISEE (Equivalent Economic Situation Indicator).

11 November 2025

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