

# Rapporto biennale parità uomo – donna 2022-2023

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La legge in parola ha l'obiettivo di realizzare la riforma della politica di coesione nell'ambito della revisione del PNRR attraverso il sostegno all'autoimpiego e alla promozione dell'occupazione di giovani e donne, soprattutto nelle aree svantaggiate del Paese allo scopo, quindi, di ridurre i divari territoriali e di genere e rafforzando, in questo modo, gli interventi previsti dalla politica di coesione 2021-2027.

Di seguito, si indicano i principali interventi contenuti nel testo di legge che impattano sul mondo del lavoro:

1. **Resto al Sud 2.0** (Art.18)
2. **Incentivi all'autoimpiego nei settori strategici per lo sviluppo di nuove tecnologie e la transizione digitale ed ecologica** (Art.22)
3. **Bonus giovani** (Art.22)
4. **Bonus donne** (Art.23)
5. **Bonus zona economica speciale unica per il Mezzogiorno** (Art.24)
6. **Iscrizione dei percettori della nuova prestazione di assicurazione sociale per l'impiego e di indennità di disoccupazione per i lavoratori con rapporto di collaborazione coordinata e continuativa nel sistema informativo per l'inclusione sociale e lavorativa e funzionamento del sistema informativo per l'inclusione sociale e lavorativa – SIISL** (Artt.25-26)

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Rimaniamo a disposizione per qualsiasi chiarimento.

Cordiali saluti,  
**People SpA**

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# Bonus Mamme – Operativa l'utility INPS per la dichiarazione delle lavoratrici

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Facciamo seguito alla nostra Circolare n. 2, con la quale Vi abbiamo illustrato le modalità operative contenute nella circolare INPS n. 27/2024, per l'applicazione del c.d. **"bonus mamme"** previsto dall' art. 1, commi da 180 a 182 della Legge di Bilancio 2024, per comunicarvi che, con Messaggio n. 1702 del 6 maggio 2024, l'istituto previdenziale ha rilasciato **l'applicativo per la comunicazione dei codici fiscali dei**

**figli** da parte della lavoratrice madre.

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*Ricordiamo infatti che l'istituto, con circolare n.27/2024, aveva subordinato l'applicazione dell'esonero del 100% dei contributi previdenziali c/o lavoratrici madri di tre o più figli – ovvero due per il solo 2024 – di cui all'art. 1 c. 180-182 della Legge di Bilancio 2024, alla comunicazione da parte delle stesse del numero dei figli e dei relativi codici fiscali mediante uno dei seguenti modi:*

- *Autodichiarazione atto di notorietà;*

- *Applicativo reso disponibile sul portale istituzionale [www.inps.it](http://www.inps.it).*

*Con il mess. 1702/2024 l'INPS ha quindi rilasciato l'utility utile per la comunicazione in parola.*

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In particolar modo, l'istituto previdenziale chiarisce che l'utilizzo di tale applicativo è limitato ai soli casi in cui per la lavoratrice, già fruitrice del bonus in trattazione (per cui il datore di lavoro ha esposto in Uniemens il bonus spettante), non siano stati inseriti i codici fiscali dei figli nei flussi Uniemens.

L'applicativo, denominato **"Utility Esonero Lavoratrici Madri"**, è disponibile mediante accesso al sito dell'Istituto [www.inps.it](http://www.inps.it), al seguente percorso: *"Imprese e Liberi Professionisti"* > *"Esplora Imprese e Liberi Professionisti"* > sezione *"Strumenti"* > *"Vedi tutti"* > *"Portale delle Agevolazioni(ex DiResCo)"* > *"Utilizza lo strumento"*, autenticandosi con la propria identità digitale di tipo SPID (Sistema Pubblico di Identità Digitale) almeno di Livello 2, CNS (Carta Nazionale dei Servizi) o CIE (Carta di Identità Elettronica) 3.0.

Al fine di agevolare l'individuazione delle lavoratrici madri per le quali sia necessaria la compilazione della dichiarazione tramite l'utility in trattazione, l'Istituto provvederà a inviare alle stesse apposita **comunicazione tramite posta elettronica ordinaria**.

Alla luce di quanto sopra, suggeriamo ai datori di lavoro di far compilare, alle proprie lavoratrici richiedenti il bonus in parola, il modello auto-dichiarativo in allegato alla nostra circolare n. 2/2024.

Cordiali saluti,  
**People SpA**

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