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A Family-Friendly Tax Policy in Poland and Italy: A Comparative Study

Keywords: tax credits; pro-family tax policies; comparative analysis; Italy; Poland

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Abstract

Purpose of the article: The aim is to present the basic principles of the family-friendly tax policies implemented in Italy and Poland, taking into account the differences in pro-family policies between the two countries against the EU-27 countries.
Research hypothesis: The differences between Poland and Italy in terms of family support policies and the choice of pro-family fiscal instruments stem from the different welfare state models represented by these countries.
Research methods: The data for the analyses are taken from studies by the Italian and Polish Ministries of Finance, OECD and Eurostat. The main research methods used in the study are content analysis, comparative analysis of the current tax law, and individual case studies.
Main findings: EU countries have diverse family support systems that offer direct financial support through family benefits, child tax credits, deductible expenses (e.g. for childcare and education) and preferential tax treatment for spouses or single parents. Tax benefits, including tax credits for children, are among the most commonly used instruments by EU countries to improve fertility rates. The analysis shows that the changes to the Polish child tax credit introduced in 2015 have significantly strengthened its role as a support mechanism, particularly benefiting large and low-income families. These changes increased the effectiveness of this tax relief as a redistributive tool, improving its social equity, although they did not lead to an increase in the fertility rate. A particular feature of the Italian tax system is the structure of the so-called family allowance. Deductions exist for children and spouses and are applied independently. Tax credits for dependent family members differ according to the relationship and the age of the child (above or below three years) and the number of children in the household. Their amount also depends on taxpayers' income. Since 2022 the child tax credit in Italy has been replaced by the new Universal and Unique Allowance for children. By 2022, the importance of these tax instruments in supporting families was slightly higher than in Poland. However, they also have not had a strong impact on Italy's birth rate, which has continued to fall in recent years.

Introduction

This article focuses on family-friendly instruments of indirect fiscal support in Poland and Italy. Supporting families with children through tax credits, exemptions or tax deductions is one of the most important elements of the state's family policy. Thévenon (2011) identifies six main objectives of family support policies (Thévenon, 2011, pp. 57–87). First, these policies aim to reduce poverty by providing benefits to low-income families. Second, they seek to compensate for child-related costs through cash benefits and tax credits. Third, they support parental employment by offering leave and flexible working arrangements. Fourth, they encourage shared childcare responsibilities to promote gender equality. Fifth, they support early childhood development by investing in education and childcare services. Finally, they aim to increase fertility rates by creating a supportive environment for families.

In the context of taxation, the problem of pro-family policy is often focused on the issue of increasing the natural fertility rate and reducing its decline. The problem of low fertility, which affects most EU countries, encourages the search for instruments that can be used within the framework of state pro-family policies to prevent it. It is assumed that their scope is usually very broad and changes according to the current priorities of pro-family policy. However, the government generally has two group of instruments at hand. Social benefits (family, care, maternity benefits) belong to the fist group, while the second group – which is in focus here – is child tax credits.[1] The effectiveness of the solutions adopted in the design of the personal income tax depends on their consistency with the objectives of the pro-family policy.

The aim of this article is to assess the importance of pro-family tax instruments in Poland and Italy, which exemplify different welfare state models, against other EU countries. The research objective was achieved by using the method of descriptive and comparative analysis, including the critical analysis of legal acts.

For the purposes of the study, a research hypothesis was also formulated that the differences between Poland and Italy in terms of family support policies and the choice of pro-family fiscal instruments stem from the different welfare state models represented by these countries.

Comparison of fiscal support for the family in EU countries: Poland vs. Italy

Systems of fiscal support for families with children vary across EU Member States. In many EU countries, families can count both on direct financial support in the form of family allowances and on tax concessions for children or the possibility of deducting expenses related to childcare or education from income (Lewkowicz-Grzegorczyk, 2024, pp. 117–131). The importance of fiscal support to families in the EU is reflected both in the value of total government support to families as a percentage of GDP and in its structure, as shown in Figure 1.

EU countries spend different amounts on family benefits. France, Sweden, Luxembourg and Poland spend more, while Spain, Portugal, Ireland and Greece spend less. Most countries prefer cash benefits to services or tax allowances, except in Denmark, Norway, Sweden and Finland, where services dominate. According to the data presented in Figure 1, the highest levels of total support for families with children – in relation to the country's GDP – are found in France (3.44%), Sweden (3.42%) and Luxembourg (3.36%), and the lowest in Spain (1.48%), Portugal (1.68%) and Ireland (1.7%). The highest average levels of expenditure in the form of cash benefits were recorded in countries such as Estonia (2.32%), Luxembourg (2.3%), Poland (2.3%) and Austria (1.77%). In contrast, Spain (0.54%), Italy (0.76%) and Portugal (0.83%) spent the least on family benefits. It is worth noting that relatively high levels of support in the form of social benefits were also provided in the Scandinavian countries, Sweden (2.13%), Denmark (2.04%) or Finland (1.78%).

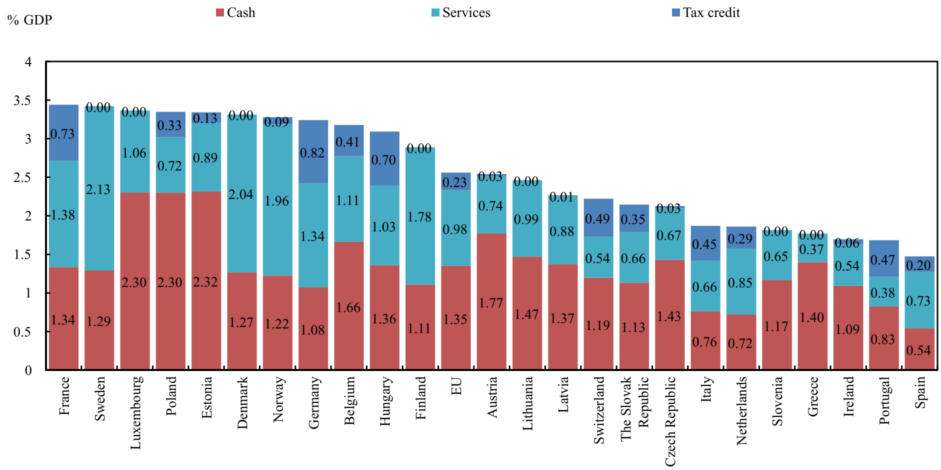
The largest support for families through tax relief (so-called social tax expenditures) is provided by Germany (0.82%), France (0.73%), Switzerland (0.49%) and

[1] On the theoretical mechanism of redistribution, see Kargol-Wasiluk and Lewkowicz-Grzegorczyk (2025, pp. 89–108).

Portugal (0.47%). In the Scandinavian countries of Sweden, Denmark and Finland, family-friendly allowances and deductions are not used at all. In Poland, the value of family allowances was 0.33% of GDP.

In many European countries, couples are treated differently according to their civil status, which is often linked to taxation. Most tax and benefit systems that treat married and cohabiting couples differently provide some kind of marriage bonus. This is the case in Luxembourg, Germany, Ireland, Poland, Belgium, Spain, and the Czech Republic. On the other hand, in Italy, Greece, Malta, and Cyprus, we cohabiting couples are given some advantages, mainly through means-tested benefits or pensions (Christl et al., 2021).

Figure 1. Family-friendly fiscal measures in EU-27



Source: own elaboration based on data from the OECD Social Expenditure Database (2023).

Even if income is taxed on an individual basis, some countries may have additional tax allowances or credits for spouses, which may result in an additional financial benefit for married couples. Finally, even if income is taxed individually and no additional tax credits are applied, some countries may allow some form of transferability of either unused personal tax allowances or deductible expenses between spouses. In the latter case, the financial gains are negligible. It should be noted that in a small number of countries, tax credits can be a combination of both marriage and child credits. For example, an additional allowance is granted to a spouse only if he or she does not work and has one or more children under a certain age. The largest group of EU countries (Estonia, Latvia, Czechia, Slovakia, the Netherlands, Romania, Croatia, Slovenia, Italy, Spain) have individual tax systems but apply tax allowances or tax credits for a partner with little or no income. Seven countries

(Poland, Germany, Ireland, Belgium, Luxembourg, Malta, Portugal) have a joint assessment of income or an allocation of income between spouses.

Note that family support systems in Italy and Poland differ significantly, both in terms of direct cash benefits, social benefits, and tax reliefs. In Italy, cash benefits for families represent 0.76% of GDP, a relatively modest percentage compared to other EU countries. Social benefits, such as family support services (e.g., daycare and child assistance services), amount to 0.66% of GDP. Tax relief, which allows families to reduce income tax through deductions for dependent children, accounts for 0.45% of GDP. This profile highlights Italy's approach balanced between monetary transfers and tax relief, but with a lower overall spending compared to other EU countries.

In Poland, family support plays an important role in the national economy. Cash benefits are an important part of the state's family support policy, accounting for 2.30% of GDP. This reflects a higher level of investment than in Italy. Meanwhile, social benefits account for 0.72% of GDP, a similar proportion to Italy, indicating a similar commitment to family services. However, tax relief in Poland is lower compared to Italy, representing only 0.33% of GDP. This indicates that Poland tends to prioritize direct cash transfers over tax relief, with a view to directly supporting the income of families with children.

In summary, the observed differences in state support for families and the choice of pro-family fiscal instruments, i.e. the predominance of cash benefits over tax relief in Poland vis-à-vis Italy, can be explained by Poland's adherence to the post-socialist welfare state model, in which families expect much greater direct support from the state than in the Mediterranean model, which includes the Italian welfare state model. Poland's welfare state has a hybrid nature (Rae & Piotrowska, 2022, pp. 139–140). On the one hand, its universalist and egalitarian welfare structures comes from the communist period (1945–1989), when many welfare services and social protections were provided directly by the state. On the other hand, Poland's welfare state contains both conservative and liberal features. As a result, conservative social benefits, such as the Family 800 Plus programme aimed at supporting the traditional family model, coexists with low government spending and high social inequality and poverty rates which are typical for the liberal welfare states. In contrast, the Italian welfare state has not created a social assistance system, and the family policy is particularly underdeveloped, which is typical of the Mediterranean welfare state. Social protection is based on differentiated and selective benefits (Golinowska, 2019, p. 80; Wildowicz-Szumarska, 2021, p. 212). The level of benefits remains relatively low and depends on various criteria, mainly income-related. Therefore, indirect forms of fiscal support for families through tax reliefs dominate the Italian system, although from 2022 tax reliefs for children have been replaced by a new universal and uniform child allowance, following the example of other EU countries struggling with a demographic crisis. The above observations are in line with the research hypothesis formulated in the introduction that the differences between Poland and Italy in terms of family support policies and the choice of pro-family fiscal instruments result from the different welfare state models utilized by these countries.

Poland's family-friendly solutions in the personal income taxsystem

The personal income tax system (*podatek dochodowy od osób fizycznych*, PIT) in Poland is designed to support the pro-family policy pursued by the state. The most important instruments in this respect are the child allowance, the option to jointly tax the income of married couples and single persons, and subjective exemptions covering various family benefits and allowances (Bąkowski et al., 2025, p. 905).

The childcare allowance was introduced in 2007 under Article 27f of the Act of 26 July 1991 on Personal Income Tax (PIT Act). Starting in October 2007 the allowance was tax-deductible, the amount of which was twice the annual tax-free amount, i.e. 2 × PLN 556.02, i.e. PLN 1,112.04 for each child. Currently, taxpayers who exercise parental authority – they are legal guardians if the child stays with them or they have the foster care of the child on the basis of a court decision or an agreement entered into with a starost – are entitled to this relief.

It is worth noting that the child tax credit in force between 2007 and 2012 was in no way linked to family income or the number of children. Therefore, as of 1 January 2013, two significant amendments are in force. Parents raising one child can enjoy a tax credit if their annual income does not exceed PLN 112,000. In addition to the income limit, the amount of the deduction for a third child was increased by 50% of the amount for the first child and by 100% for a fourth and subsequent children. However, by far the most beneficial change was the possibility to receive the full amount of the child tax credit in the 2014 tax return, as the possibility to receive an additional amount of unused child tax credit was made dependent on the amount of social and health insurance contributions paid (Budlewska, 2016, p. 730). The changes in the design of the child tax credit resulted in only a slight increase in the value of these deductions, from PLN 5.55 billion in 2013 to PLN 5.64 billion in 2023 (Ministerstwo Finansów, 2024). The ministerial data show that, on average, more than 4 million taxpayers benefit from the tax credits each year.

Tax credit for children is constructed as follows. A taxpayer can deduct from the due tax annual amounts for each child (OECD, 2024a, pp. 32–33) along the following lines:

PLN 1,112.04 for the first child if the income received by parents (married or single parent, who meets special requirements) does not exceed in the tax year the amount of PLN 112,000; for taxpayers who do not settle their taxes jointly the tax threshold is PLN 56,000;

– PLN 1,112.04 for a second child;
– PLN 2,000.04 for a third child;
– PLN 2,700 for a fourth and every next child.

Since 2015, taxpayers whose due tax is lower than the amount of relief for children, may claim cash refund for the amount of relief which has not been utilized. However, in such a case, child tax relief cannot exceed the sum of social and health insurance contributions paid. Those eligible for the "PIT Zero" tax relief can also benefit from the refundable tax credit for children assuming they meet all requirements for both of these tax preferences (PIT Act, Article 27f para. 9). Since 2022, the limit covers the entire 9% of health insurance contribution (until 2021, 7.75% of health contributions were tax-deductible, so only 1.25% was fell within the limit). If the taxpayer does not pay social security contributions or health contributions, or if they are not charged by the payer, the relief is not possible.

Another family-friendly solution in the PIT is the possibility of joint taxation with a spouse or minor child (PIT Act, Article 6). This benefit only applies to income subject to the tax scale. Under the current legislation, a joint PIT return is possible for persons who have been married for the whole tax year or who have entered into marriage during the respective tax year and have not divorced or separated by the end of that year. Previously, the tax preference applied only to those married for the entire tax year. On the other hand, joint taxation with a minor child applies to taxpayers who raise a minor child, an adult child who receives family allowance or a social pension, or an adult child under the age of 25 who is studying at college.

According to the PIT Act, Article 6 para. 2, in the case of joint taxation of spouses, the sum of their income is taxed after each of them has made deductions from the tax base. The sum of the total income is halved and the tax multiplied by two. This method of taxation is particularly advantageous if the spouses' incomes differ or if only one of them receives income. In other cases, filing a joint return is generally tax neutral. As in the case of the child allowance, taxpayers subject to the flat-rate tax may not benefit from this preference.

Note that from 2022, joint taxation is possible for those who were married during the tax year, not just married and not separated throughout the tax year. However, the beneficiaries of this preference cannot be taxpayers of flat-rate income tax, flat-rate tax or the tax card. The exception is a business in which no income and expenses have been declared in a given year and no obligations or entitlements to increase or decrease the tax base have arisen, or obligations or entitlements to make other additions or deductions. According to the Polish Ministry of Finance, 8.6 million taxpayers declaring under the general rules, i.e. 33.97% of the total number of taxpayers declaring under the tax scale (around 25.5 million), made use of the possibility of joint taxation of their spouse's income in the 2023 accounts (Ministerstwo Finansów, 2024).

Another instrument to support families is tax exemptions. A catalogue of these exemptions can be found in the PIT Act, Article 21. Among the exemptions aimed at families with children are: family benefits, family and care allowances, care allowances, childbirth allowances, child-raising allowances, maternity benefits, family care capital, subsidised reduction of the parents' fee for the child's stay in a crèche, children's club or day care centre, social assistance benefits and alimony.

In the PIT Act, Article 21, the legislator has included a broad list of exemptions from this tax, including income of a family nature, such as:

– family benefits received in accordance with the provisions on family benefits, family and care allowances, care allowances, childbirth allowances, parental allowances (under the Act of 11 February 2016 on State Support for Children's Education);

– maternity benefits received under the Act on the Act of 20 September 1990 on the Social Insurance of Farmers; one-off benefits received in accordance with the Act of 4 November 2016 on Supporting Pregnant Women and Families;

– benefits for "active parents" in accordance with the Act of 15 May 2024 on Supporting Parents in Their Professional Activity and Raising Children (Article 21 para. 1 point 8f);

– the reimbursement of expenses for the care of a child or a dependent person received in accordance under separate legal acts or regulations for the implementation of such legal acts, financed from the state budget, budgets of local government units, the Labour Fund or the budget of the European Union (Article 21 para. 1 point 26b);

– social assistance benefits (Article 21 para. 1 point 79);

– alimony for children under the age of 25 and children of any age who receive a care allowance (supplement) or social pension under separate regulations (Article 21 para. 1 point 127);

– child tax credit (Article 21 para. 1 point 140).

In 2022, an exemption for the income of taxpayers raising at least four children was added (Article 21 para. 1 point 153). This exemption is granted under two conditions. First, the taxpayer must have parental authority, be a legal representative, act as a legal representative of a foster family, or have a maintenance obligation towards at least four children. Secondly, the amount of income not exceeding PLN 85,528 in the tax year of each parent or legal representative is exempt from tax. The family relief 4+ applies to income from various forms of employment (employment contract, contract for services, contract for a specific work, cooperative employment), business activity taxed according to the tax scale, 19% flat tax, 5% rate (so-called IP box relief), and a lump sum from registered income (regardless of the tax rate) or from maternity allowance.

Family tax reliefs in Italy

The Italian tax system is designed to provide economic support for families in accordance with the principles provided for in Articles 29, 31 and 53 of the Italian constitution and with the social role of the family (on this topic, see Contrino & Farri, 2024, p. 290; Pace, 2021, p. 36; Sacchetto, 2015; Ministero del Lavoro e delle Politiche sociali, 2003, p. 14).

The Italian constitution assigns a central role to the protection and support of the family, highlighting its importance as a social and economic pillar. The constitution, incentives for institution of the family in its various forms, should be supported by adequate tax interventions. With this in mind, the tax system has been structured to provide economic support for families through tax credits, tax deductions and instruments of direct support. When analysing tax policies in favour of families, it is necessary to review the main deduction mechanisms and economic benefits offered to Italian families.

This should include an examination of the practical and social implications of recent reforms, with a particular focus on recent tools such as family tax deductions (*detrazioni*) and other tax deductions in personal income tax (*imposta sui redditi delle persone fisiche*, IRPEF), as well as family benefits. The single, universal (paid by to all families with different gradations) allowance (*assegno unico e universale*[2]), family allowance (*assegni ai nuclei familiari*) for families with no children or orphans, and the Carta della Spesa), and certain family tax deductions under the 1986 Consolidated Law on Income Taxes (TUIR).[3]

The family gains importance thanks to multiple institutions that are not always of a fiscal nature. These measures are often independent of one another, so the system is complex (see Contrino, 2020, p. 2; Pace, 2021, pp. 62–63).

In Italy the family is an independent tax entity, which is relevant in the context of family tax[4] (Parente, 2025, p. 86; Pace, 2021, p. 29; De Mita, 1965; Di Renzo, 1954). Further to the progressive complementary tax, a tax system based on legal cumulation[5] was chosen and this tax model was declared unconstitutional[6] (Parente, 2025, pp. 86–87; Cirillo, 1976, p. 1696; Granelli, 1976, p. 1696; Perrone, 1976, p. 2188).

Currently, in line with the 1975 family law reform, which marked the transition from the patriarchal family, the family is not an independent tax entity and the Italian tax system is based on fundamental principles according to which each taxpayer is taxed individually, limiting the possibility of joint declarations: the tax advantages are for the individual members (Logozzo, 2023, p. 629; Logozzo, 2014, p. 53).

The presence of a spouse, children or other dependent family members is relevant only for the purposes of tax deductions or other allowances (Parente, 2022, p. 3). Indeed, in an individual tax system, each taxpayer declares income and the tax is calculated on all of it (Parente, 2025, p. 85).

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[2] Introduced by the decree of 21 December 2021, no. 230, implementing the law of 1 April 2021, no. 46. The benefit is not taxable (Carpentieri, 2022). Advantages and critical issues are discussed by Pepe (2020). For a criticism on this topic see Contrino (2020). For more on this topic, see De Vita (2023).

[3] According to TUIR, Article 12, family allowances are excluded from the IRPEF tax base.

[4] Regulated by the Law of 26 July 1868, no. 4513. It enabled municipalities to impose, within their respective territories, a family tax or hearth tax. The hearth tax used to be levied on each hearth, that is, on each dwelling of a family group, or on each hearth if the dwelling included multiple family groups.

[5] Articles 131 and 139 of the Decree 29 January 1958, no. 645; Article 2 of the Decree of 29 September 1973, no. 597.

[6] Judgment of the Constitutional Court of 15 July 1976, no. 179.

The TUIR Act is based on individual taxation: the family is not an economic unit and the tax is paid individually by each member.

Taxpayers in Italy can deduct from tax liability (OECD, 2024b, p. 26) as follows (family tax deductions – *detrazioni*). Following the introduction of the new universal child allowance (*assegno unico e universale ai figli*) in 2022, child tax credit will only be granted to taxpayers living with the following relatives: spouse, children under 21, other relatives (e.g. the parents). To qualify as a dependent, the annual taxable income must not be more than EUR 4,000 for children aged no more than 21 or EUR 2,840.51 in other cases.

Table 1. Tax credit rules in Italy from 2022

Child tax credit (EUR)	Amount (EUR)
dependent children aged 22+ years	$\frac{950 \times (95{,}000 - \text{taxable income})}{95{,}000}$
other dependent relatives	$\frac{750 \times (80{,}000 - \text{taxable income})}{80{,}000}$
dependent spouse up to 15,000	$\frac{800 - 110 \times \text{taxable income}}{15{,}000}$
from 15,001 to 29,000	690
from 29,001 to 29,200	700
from 29,201 to 34,700	710
from 34,701 to 35,000	720
from 35,001 to 35,100	710
from 35,101 to 35,200	700
from 35,201 to 40,000	690
from 40,001 to 80,000	$\frac{690 \times (80{,}000 - \text{taxable income})}{40{,}000}$
over 80,000	0

Source: OECD (2024b, p. 26).

Table 1 shows the principles underlying child tax credit. For families with more than one child, the child tax credit of EUR 95,000 is increased by EUR 15,000 for each next child (i.e. EUR 95,000 for one child, EUR 110,000 for two children). The basic child deduction is increased by EUR 400 for each disabled child. For two-earner couples, tax credit for dependent children must be shared equally between the parents. However, if the spouse's tax liability after the means-related tax credit is less than his or her share (i.e. 50 per cent) of the child tax credit, the entire child tax credit is allocated to the other partner. A single parent receives a tax deduction equal to the maximum of the spouse's tax credit and the child tax credit.

Other tax deductions – selected family expenses – entitle the taxpayer to a number of other tax deductions, such as spending on children's education, university or sports (TUIR, Article 15). More specifically, school and university education expenses are deductible at 19% (TUIR, Article 15 para. 1 letter e). In the case of a private university the amount is no greater than the amount charged by public educational institutions as determined by the education authority each year. For pre-school, elementary and secondary school, and higher education, the total maximum educational expense for which the 19% rate will apply is EUR 1000 annually per child (TUIR, Article 15 para. 1 letter e-bis).

School fees for registration of children up to three years old are deductible at the above rate (19%) of the maximum amount of expenses of EUR 632 (Law No. 266/2005, Article 1 para. 335).

This means that a household can receive a maximum tax credit of EUR 12,008 per child per year and this tax deduction is not refundable. Taxpayers must choose between this tax benefit and the childcare allowance, provided by L'Istituto Nazionale della Previdenza Sociale (Law No. 232/2016, Article 1, co. 355; Agenzia delle Entrate, 2018, Circular no. 7/E).

The 2025 budget introduced the Newborn Card: this is a one-off bonus of EUR 1,200 intended for families with an ISEE of less than EUR 40,000 not taxable.

It has to be also mentioned of the tax deduction for alimony payments to a separate spouse. This deduction from taxable income is just about the alimony paid periodically[7] to a separated or divorced spouse resulting from a court judgement. Only the portion related to the separated spouse is deductible, while the portion attributable to maintenance of children is not deductible (TUIR, Article 10 para. 1 letter c); Decree 42/1988, Article 3).

In accordance with the principles established in Articles 147 and 148 of the Italian civil code, the alimony paid periodically for the maintenance of children resulting from a court judgement are excluded from the tax base (TUIR, Article 3 para. 2 letter b)).

In turn, sports association fee credit is available for children between the ages of 5 and 18 years and is subject to a deduction of 19% of the maximum expenditure of EUR 210 per year per child (TUIR, Article 15 para. 1 letter i-quinquies).

Comparison of family-friendly PIT solutions in Poland and Italy

Family-friendly personal income tax solutions in Poland and Italy differ in terms of structure, level of support and relief mechanism.

[7] The alimony paid *una tantum* it not taxable.

Table 2. Differences in family-friendly PIT solutions in Poland and Italy

Category	**Indirect fiscal support through tax system**	
	Poland	Italy
Child tax credit	For 1st and 2nd child: PLN 1,112.04/year For 3rd child: PLN 2,000.04/year For 4+ children: PLN 2,700/year (Król, 2024, p. 51) Tax deduction Possible refund of unused benefits The amount of the child tax credit can be deducted by spouses in any proportion. If there is no agreement between the parents with joint custody (e.g. after divorce, separation, shared custody) or if the child lives with both parents, the deduction is shared equally. In other cases, the full deduction is made by the taxpayer with whom the child lives under the Civil Code	**Before 1 March 2022** For child < 3 years old: up to EUR 1,220 per year or less with an increase in income of up to EUR 95,000[8] (for each child with disabilities, the applicable basic tax credit shall be increased by EUR 400)[9] For child > 3 years old: up to EUR 950 per year or less with an increase in income of up to up to EUR 95,000[10] (for each child with disabilities, the applicable basic tax credit shall be increased by EUR 400) For taxpayers with more than 3 children the deduction is increased by EUR 200 for each additional child Moreover, an additional refundable tax credit of EUR 1,200 is given to families with at least four children (Ceriani et al., 2024, p. 64) **From 1 March 2022** The family tax credit for dependent children will apply only to children aged over 21 and younger than 30 For children below 21, no tax credit will apply; however, it will be possible to request a monthly payment from the Italian social security authorities, and the amount (from EUR 50 to 175 per child) will depend mainly on the "family economical situation index" (ISEE)
Tax deduction for a dependent spouse	No additional deductions	Tax deduction for a dependent spouse are EUR 800 for income up to EUR 15,000 and EUR 690 for income up to EUR 80,000

[8] Since 2022 tax credits for children have been replaced by the new Universal and Unique Allowance for children. Tax credits are still in place only for children older than 18 or 21 in the case of university students.

[9] Since 1 January 2025 of Budget Law 2025 (Law no. 207/2024, Article 10, co. 10 and 11).

[10] Since 2022 the tax credits for children have been replace by the new Universal and Unique Allowance for children. Tax credits are still in place only for children older than 18 year old or 21 is students.

Category	**Indirect fiscal support through tax system**	
Additional deductions **(e.g. childcare allowance)**	No additional deductions	**Tax deductions for personal expenses** It is possible to subtract from the tax liability the **19%** of different cases from health expenses to education expenses, to gifts to art or sport institutions, to travel expenses for commuters, and many others. Tax deduction is 19% the school fees for registration of children up to three years. The maximum annual expense that can be declared for this tax concession is EUR 632 per child, meaning that a household can receive a tax rebate of maximum EUR 120.08 per child per year
		For nursery, elementary, junior and senior high schools, the total maximum educational expense on which will be calculated the 19% rate is EUR 1,000 annually per child Health expenses (for the amount exceeding EUR 129.11), also for dependent family members, guide dogs and expenses for visual, hearing or walking aids for disabled persons Expenses for high and university education: 19% of the expenditure is admitted as a deduction, giving a maximum tax credit of Euro a maximum of EUR 152. For private university up to an amount equal to the cost charged by public educational institutions fixed by the education authority each year Expenses for children diagnosed with a specific learning disorder (DSA): 19% of the expenditure is admitted as a deduction until the completion of secondary school To be deducted from taxable income the social security and welfare contributions paid for babysitters. The maximum deductible amount is EUR 1,549.37[11]

[11] TUIR, Article 10.

Category	**Indirect fiscal support through tax system**	
Tax exemptions	**Tax credits for families with 4 or more children** consist of an exemption from income tax (up to PLN 85,528) for taxpayers who have raised at least four children during the tax year **Tax exemptions** – a catalogue of these exemptions in the PIT Act, Article 21. The exemptions for families with children are: family allowance, family and care allowance, care allowance, childbirth allowance, child-raising allowance, maternity allowance, family care capital, subsidised reduction of parents' fees for the child's stay in a crèche, children's club or day care centre, social assistance benefits and alimony	**Tax-exempt family benefits:** Newborn Card: this is a one-off bonus of EUR 1,200 euros intended for families with an ISEE of less than EUR 40,000 not taxable Family allowance is not taxable[12] Alimony paid periodically towards maintenance of children based on a court sentence are excluded from the tax base[13] **Other benefits exempt** Maternity allowances (assegno di maternità):[14] the "state maternity allowance" (assegno di maternità dello stato) and the "municipal maternity allowance" (assegno di maternità del comune)
Preferential taxation	Single parents can file a joint tax return with their child (income split in half). Joint taxation for spouses Parents raising one child benefit from the deduction if their annual income does not exceed PLN 112,000. Unmarried parents can get a child tax credit if their annual taxable income does not exceed PLN 56,000	Some cases spouses can file a joint tax return

[12] TUIR, Article 10.
[13] TUIR, Article 3 para. 2 letter b).
[14] Law no. 151/2001, Article 74; Law no. 448/1998, Article 74; D.P.C.M.

Category	**Indirect fiscal support through tax system**	
	Direct fiscal support	
Family benefits	**Family allowance** was introduced on 1 Nov. 2016. The basic amount of the allowance is as follows: – PLN 95 per month for children under five years of age; – PLN 124 per month for children aged between five and 18 years; – PLN 135 per month for children aged between 18 and 24 **Family 800 Plus Programme** (child care allowance) pays PLN 800 per month **Benefit "Good Start"** pays PLN 300 per year **Family care capital** is a benefit that parents will receive for a 2nd and next child in the family. The benefit is payable from the month in which the child turns 12 months old until the end of the month in which the child turns 35 months old. The maximum amount is PLN 12,000 per child (as of 1 October 2022)	**Universal child allowance (assegno unico e universale ai figli)** – a benefit that replaces part of the tax credit, tax-free under 18 years of age – min. EUR 50 per year (for income above EUR 40,000) max. EUR 175 EUR per year (for income from EUR 0 to 15,000)[15] Between ages 18 and 21 – min. EUR 25 per year (for income above EUR 40,000) max. 85 EUR per year (for incomes from EUR 0 to 15,000)[16] This benefit is only available to families where at least 70% of the reference income comes from employment or assimilated income, and is a non-contributory, means-tested and non-taxable benefit (OECD, 2024b, p. 18) **Family allowance (assegni al nucleo familiare)** (Law no. 153/1988)[17] The amount of the benefit depends on the number of family members and the total household income The role of the family allowance is limited to families with dependent children who are over 21, or without dependent children, or without dependent children disabled but with other dependent family members (e.g. a relative or spouse), with the introduction of the new 2022 universal child benefit[18]

[15] Now EUR 201,00/57,50 (for incomes under EUR 45,824.72 or without an ISEE certificate); See INPS, Circular no. 33/2025.

[16] Now EUR 97,7/28,7 (for incomes between EUR under 45.824,72 EUR or without an ISEE certificate); INPS, Circular no. 33/2025.

[17] The family allowance (*assegni al nucleo familiare*) is intended for workers' and pensioners' families with a family income below certain thresholds. The thresholds and the amount of the benefit varies according to the composition of the household and the number of members, and are determined each year by the law (INPS, 2022).

[18] On this topic see INPS, Circular no. 32/2022.

Category	**Indirect fiscal support through tax system**	
	For children not covered by the Family Care Capital, there is a permanent benefit of a maximum of PLN 400 per month per child in a **crèche, children's club or day care centre**, but not more than the fee paid by parents for their children's stay in a crèche, children's club or day care centre **Active Parents**[19] (as of 1 October 2024) benefit offers PLN 1,500 (1,900)	The benefit is not taxable **Newborn Card:** not taxable **Maternity allowances:** not taxable **Bonus Nido** by National Social Insurance Agency: not taxable
Type of relief	No income criterion	The amount of the benefit decreases in relation to the person's gross income

Source: own elaboration, based on an analysis of tax laws and legal acts in Italy and Poland.

The difference between the two countries reflects the different models of family support: in Italy, the system is based on a combination of tax deductions and direct benefits, which has a smaller overall impact on GDP, while in Poland direct support for families accounts for a larger share of public spending on this purpose. Direct fiscal support in Poland, mainly through the Family 800 Plus programme, is much higher compared to indirect support and without income criteria. The Polish PIT system supports families through measures such as child tax credit, joint taxation of spouses, and tax exemption for families with many children. Nevertheless, family tax reliefs in Poland represent only 0.33% of GDP and are lower compared to Italy (0.45% of GDP). In Italy, before the 2022 reform, fiscal support was more indirect, mainly in the form of child tax credit and other family tax deductions deducted from income tax. These expenses include interest, medical expenses, education-related expenses, university-related expenses, rent-related expenses, childcare expenses, life and accident insurance, and sports association fees. However, since 2022 tax credit for a dependent children has been replaced by direct fiscal support in the form of family benefits such as the new universal child allowance under 21 (*assegno unico e universale ai figli*). Unlike in Poland, these benefits depend on personal income and their size is significantly lower than in Poland.

[19] The Act on Supporting Parents in Their Professional Activity and Raising Children "Active Parent" was published in the Polish Journal of Laws on 12 June 2024. It introduces 3 benefits for parents raising children. Applications for the new benefits can be submitted to ZUS from 1 October 2024. Parents can apply for one of 3 benefits per child per month. The scheme includes the following benefits: (a) active parents at work – a new benefit (PLN 1,500 or 1900); (b) active in the nursery – it will replace the nursery benefit (PLN max. 1500 or 1900); (c) active at home – it will replace the family care capital (PLN 500).

Conclusions

The presented analysis shows that Poland focuses on direct benefits and simple tax reliefs, while Italy has developed a more comprehensive approach, combining tax reliefs with a universal cash benefit. In Poland, direct support predominates, mainly in the form of cash benefits, such as the Program 800+ (with no income criterion). In case of tax incentives, there is a child credit, which can be deducted from income tax, joint taxation with a spouse and many exemptions under Article 21 PIT Act. In Italy, before the 2022 reform, fiscal support was more indirect, mainly in the form of child tax deduction and other tax credits deducted from income tax. Such expenses include interest, medical expenses, education-related expenses, university-related expenses, rent-related expenses, childcare expenses, life and accident insurance, and sports association fees. These forms of fiscal support discriminate between subjects: they only apply to those who pay taxes because they must be included in the declaration and generally can be used through compensation. In essence they can only be used if there is a tax burden and no refund is allowed (De Vita & Rassi, 2023, p. 3089). For this reason, since 2022, the family support system has changed from indirect to direct support, similar to the Polish solutions in force. However, an important difference is that in Italy the amount of the child benefit depends on the income criterion, whereas in Poland the child benefit is granted independent of the level of the parents' income.

Based on the analysis conducted, it can be confirmed, in accordance with the research hypothesis, that the reasons for the differences in the level of state support for families and the choice of pro-family fiscal instruments between Poland and Italy follow from the various welfare state models represented by the two countries. Poland represents the post-socialist welfare state model, in which families expect much greater direct support from the state than in the Mediterranean model. In turn, family protection in the Mediterranean welfare state is based on differentiated and selective benefits, which remain relatively low and depend on various criteria, mainly related to income.

Regardless of the differences between welfare states models, there is a need to balance different forms of family support in the face of the growing demographic crisis, but also to promote long-term socio-economic stability. The conducted analysis confirms that family support systems in other EU countries vary considerably, involving both direct and indirect fiscal support. Families with children can count on indirect financial support in the form of tax credits, deductions for expenses (e.g. childcare, education, etc.) or family allowances. The consistent and generous family policy packages in France, which have been adjusted to societal changes and population needs over time, have been often considered as important reasons for relatively high fertility (Thévenon, 2016; Rindfuss & Choe, 2016). They may serve as examples for family policy reforms in Poland and Italy dealing with the challenges of changing policy needs and declining fertility (Sobotka et al., 2019, p. 73). France has a progressive tax system where the amount of income tax depends on the number of people in the household (the so-called Quotient Familial System). As a result, large families pay much lower taxes. This system is considered one of the most family-friendly in the EU.

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