Bialystok Legal Studies
Białostockie Studia Prawnicze
2025 vol. 30 no. 1

sciendo

DOI: 10.15290/bsp.2025.30.01.05

Received: 21.06.2024
Accepted: 1.02.2025

Salvatore Antonello Parente
University of Bari, Italy
salvatore.parente@uniba.it
ORCID ID: https://orcid.org/0000–0002-5426–9043

The Family in the Italian Legal System: Civil Models and Income Taxation

Abstract: In the Italian legal system, the taxation of family income has undergone profound changes over the years, in line with the economic-social balances that characterized the original structure and subsequent evolution of the family, a term for which there is no univocal definition. The family today can be founded on marriage, civil union or de facto cohabitation; the first two models, by attributing the *status familiae* to the partners, identify the family aggregation as a place of production of wealth as well as affection and, therefore, an expression of ability to pay, with consequent relevance also on a tax level; the third model, rising to a mere fact resulting in significant effects on a legal level, instead has a completely marginal fiscal discipline. This essay, starting from an analysis of the choices made within the OECD and from the diachrony of the sources of Italian law, examines critical issues in the current legislation from a proactive perspective, from which, despite the warnings expressed on more than one occasion by the Judge of Laws on the basis of Italian constitutional principles, the lack of an organic tax regime designed for families becomes evident, the system being based on an atomistic vision of interpersonal relationships.

Keywords: civil models, family, income taxation, Italian legal system, perspectives

Introduction

In the Italian legal system, the taxation of family income has undergone profound changes over the years (Aassve et al., 2010, p. 190; Allena, 2018a, p. 281; Allena, 2018b, p. 326; Capozzi, 2005, p. 333; Cernigliaro Dini, 2005, p. 342; d'Amati, 1971, p. 67; d'Amati, 1973, p. 229; Bagarotto, 2022, p. 27; De Mita, 1997, p. 1413; Di Nicola, 2009, p. 5; Di Salvo, 1980, p. 1527; Lo Giudice, 1980, p. 1699; Logozzo, 2014, p. 53; Miccinesi, 2018, p. 37; Parente, 2022, p. 207; Scuffi, 2021, p. 1; Vincenzi Amato,

© 2025 Salvatore Antonello Parente published by Sciendo. This work is licensed under the Creative Commons Attribution-NonCommercial-NoDerivatives 4.0 License.

1995, p. 2650; Visco, 1981, p. 49; Zoppis, 1982, p. 519), in line with the economic-social balances that characterized the original structure and subsequent evolution of the family, a term for which there is no univocal definition today (Pace, 2018, p. 71).

Indeed, it is possible to discern different family models, each of which is characterized by specific peculiarities, on the basis of a system of civil rules that identify the 'family phenomenon' and of constitutional principles (articles 29 and 31 of the Constitution) that aim to enhance it (Allena & Purpura, 2018, p. 1663; Logozzo, 2023, p. 630; Pace, 2017, p. 93; Pace, 2019, p. 847; Pace, 2021, p. 28).

From a *de iure condito* perspective, the family models in force in the Italian system appear to be different and varied: first of all, marriage (art. 29 of the Constitution and art. 79 CC), a solemn legal transaction through which a man and a woman constitute a communion of material and spiritual life, acquiring the status of spouses; secondly, civil union (art. 1, paragraphs 1–34, Law of 20 May 2016, no. 76, and art. 2 of the Constitution), a social formation ritually constituted through a declaration made to the civil status officer by two adults of the same sex, permanently united by emotional bonds as a couple and mutual moral and material assistance, who each assume the status of being in a 'civil union' (Kużelewska, 2019, p. 13; Mastroiacovo, 2016, p. 511; Palkova & Rozentale, 2021, p. 103; Parente, 2017, p. 956; on the evolution of European case law, see Kużelewska et al., 2024, p. 179); finally, de facto cohabitation (art. 1, paragraphs 36–65, Law of 20 May 2016, no. 76, and art. 2 of the Constitution), which involves two adults of the same or different sex, permanently united by emotional bonds as a couple and mutual moral and material assistance, not bound by kinship, affinity or adoption, by marriage or civil union, which, without the obligation of cohabitation but through a personal declaration, requires verification of stable cohabitation to be noted in the municipal registry records (Parente, 2018, p. 797; Torroni, 2020, p. 649).

The first two models, attributing the *status familiae* to spouses and civil unions, identify the family aggregation as a place of production of wealth as well as affection and, therefore, an expression of ability to pay (Giovannini, 2013, p. 221; Viotto, 2014, p. 925), with consequent relevance also on a fiscal level (Capolupo, 2016a, p. 3529; Turchi, 2021, p. 613) through the recognition of specific deductions for family dependents, reserved for each of the partners by art. 12, Decree of the President of the Republic of 22 December 1986, no. 917; the third model, a mere fact resulting in significant effects on a legal level, instead has a completely marginal fiscal discipline (Capolupo, 2016b, p. 3651; Logozzo, 2023, p. 631; Scalinci, 2005, p. 159).

Despite the importance assumed by the family unit as a socially relevant aggregating model, it is doubtful whether the family could be the recipient of an ad hoc tax status, influencing the choice of the taxable person to be 'hit' with the tax burden (Logozzo, 2023, p. 631). Precisely the lack of a homogeneous definition of 'family', deriving from the diachrony of social models which then affected regulatory sources, has oriented the taxation systems for family income over time.

1. Family and income taxation: The choices made within the OECD

From this perspective, as far as direct taxation is concerned (Aglietta, 2011, p. 20; Braccini, 1977, p. 1239; Contrino, 2020, p. 1; De Mita, 1994; Declich & Polin, 2007, p. 149; Farri, 2018, p. 10; Filippi, 1989, p. 1; Gaffuri & Cernigliaro Dini, 2005, p. 134; Gianoncelli, 2018, p. 406; Leccisotti & Patrizii, 2002, p. 15; Scalinci, 2004, p. 864; Scarlata, 2007, pp. 344–345), it is not irrelevant, for the purposes of the *quantum debeatur* by way of tax, to establish whether the income produced within the family unit should be taxed independently through each individual earner or rather cumulate in the hands of a single subject, normally identified as the paterfamilias, representative of the family entity (Bargain & Doorley, 2011, p. 1096; Pace, 2021, p. 37). In other words, it is a question of establishing whether to tax personal or family income, identifying the tax unit in the natural person or in the family considered as a whole: in the first hypothesis, the (personal) tax takes into account the income and expenses of the single individual; in the second, there is a tax which, although personal, is calculated as a fraction of the family income, determined according to different schemes (Logozzo, 2023, p. 632).

In the abstract, depending on the fiscal policy choices made by the individual domestic system, it is possible to make use of three different tax models: individual taxation, taxation by parts and mandatory cumulation (Alm & Melnik, 2005, p. 67; Bizioli, 2010, p. 107; Marini & Salvini, 2022a, pp. 151–152; Marini & Salvini, 2022b, p. 230; O'Donoghue & Sutherland, 1999, p. 565; Olivo, 1980, p. 511; Paladini, 2012; Parente, 2022, p. 209; Visco, 1995, p. 1221). In an individual tax system, each taxpayer declares their income and the tax is calculated on all of it; the possible presence of a spouse, children or other dependent family members is relevant only for the purposes of tax deductions or allowances (Nastri, 2007, p. 93). In taxation by parts, the sum of the incomes of the spouses (and possibly of the dependent minor children) is added and then divided; with mandatory cumulation, however, the spouse's income is added to that of the head of the family (Pace, 2021, p. 42; Parente, 2022, p. 209; Sacchetto, 2015).

At the OECD (OECD, 2005, p. 31; OECD, 2018, p. 24), in order to prepare a family-friendly tax system (Jayawardena & Clougherty, 2023, p. 4), different choices have been made regarding the identification of the so-called 'tax unit' (Contrino & Farri, 2024, p. 297): most tax jurisdictions provide for an individual taxation system, designed to ensure the objectives of fairness and equal tax treatment with respect to the growing complexity of family structures in modern society. However, there is no shortage of systems (such as in Belgium, France, Greece, Luxembourg and Switzerland) which provide for forms of cumulation of the incomes of the members of the 'tax family', and states (the USA, Germany, Iceland, Ireland, Norway, Poland and Spain) which allow family members to opt for taxation on a family or an individual basis (for example, in the USA it seems that in fact, the cumulation of family incomes is the rule, as it is more convenient than individual taxation) (Bittker, 1975, p. 1388;

Del Federico, 2015, p. 529; Guervós Maíllo, 2010, p. 828; Guervós Maíllo, 2012, p. 51; Infanti & Crawford, 2009, p. 11; Logozzo, 2023, p. 633; Soler Roch, 1999, p. 30). The general trend of recent decades is, therefore, that to an individual taxation model, as demonstrated by the fact that from the beginning of the 70s to today, as many as eight tax jurisdictions (Italy, Austria, Denmark, Finland, Holland, Sweden, the United Kingdom and Portugal) have opted for this tax regime, definitively abandoning the 'family' system (Logozzo, 2023, p. 633; Toso, 1995, p. 507).

The objectives that legal systems can set themselves in choosing the family or the individual as a unit of taxation are multiple and diverse (Alm & Whittington, 1997, p. 219; Alm & Whittington, 1999, p. 297; Alm & Whittington, 2003, p. 169): achieving uniform tax treatment of families who have the same income (for example, through the cumulative income); treating the overall income of the family in a uniform manner compared to that produced by the individual member; ensuring that taxation does not undergo changes based on the taxpayer's family status (single, married, in a civil union or a de facto cohabitant), as happens in a 'pure' personalistic system such as that chosen by the Italian legislature; or guaranteeing the progressiveness of the tax system (Logozzo, 2023, p. 632). The difficulties that stand in the way of achieving these diverse objectives have increased over the years due to the disappearance of the unitary concept of the family and the simultaneous multiplication of the types of family which the legal system should take into account, not only on a civil level, but also from a tax point of view (Logozzo, 2023, pp. 632–633).

2. The evolution of family income taxation models

In Italy, family relationships originally assumed relevance in the context of family tax (Bernardino, 1961, p. 73; d'Amati, 1982, p. 647; Di Renzo, 1954, p. 8; Morelli, 1967, p. 808; Provini, 1972, p. 505; Zoppis, 1968, p. 16), introduced into the tax system of local authorities by the Law of 26 July 1868, no. 4513, the basis of which was represented by the different levels of wealth expressed by the family unit (Ficari & Paparella, 2004, p. 385; Logozzo, 2023, p. 633). Subsequently, under the force of the progressive complementary tax on income (Boidi, 1956, p. 21; Poli, 1969, p. 96), the tax system chosen was that of legal cumulation (art. 2, paragraph 2, Royal Decree of 30 December 1923, no. 3062) (De Mita, 1976, p. 337; Fantozzi, 1989, p. 1083; Fedele, 1976, p. 2159; Gallo, 1977, p. 92; Giovannini, 2013, p. 228; Grippa Salvetti, 1976, p. 2530; Maresta, 1975, p. 23; Marongiu, 1975, p. 177; Mencarelli, 2009, p. 46; Moschetti, 1988, pp. 11–12; Sacchetto, 2015; Turchi, 2012, p. 59; Turchi, 2015a, p. 53), consisting of the general taxation of the husband and also that possessed by his wife, the latter being aimed at satisfying family needs. This tax model was adapted to a patriarchal family in which the family unit was represented before the tax authorities by the

paterfamilias, who was responsible for all the income produced by the spouse and minors (Capozzi, 2010, p. 33; Capozzi, 2019, p. 1305; Nava, 1974, p. 618).

The principle was reaffirmed, albeit in different declinations, first by art. 131, paragraph 2, Decree of the President of the Republic of 20 January 1958, no. 645 (Consolidated Text of the Laws on Direct Taxes), and subsequently by art. 4, Decree of the President of the Republic of 29 September 1973, no. 597, on the occasion of the 1970s tax reform (Nava, 1974, p. 618; Zingali, 1971, p. 701), also attributing to the husband, in his role as head of the family, the income produced by the members of the family unit (wife and dependent minor children living with the taxpayer) alongside his own income, as is freely available or administered without an accounting obligation (d'Amati, 2006, p. 149). This resulted in the recognition of the passive tax subjectivity of the head of the family also for the income produced by the other members of the family, without autonomous fiscal subjectivity (Manzoni, 1975, p. 2052). On an accounting level, the head of the family was obliged to indicate in the tax declaration the income of the family members, in addition to his own, and to indicate to the former the income produced (Palmerini, 1978, p. 227). The family thus became a fiscal 'nucleus', capable of expressing an ability to pay distinct from that of the individual members (Logozzo, 2023, p. 634).

This criterion, compliant with the patriarchal structure of the family, was declared unconstitutional (Judgment of the Italian Constitutional Court, 1976; on this topic, see Cirillo, 1976, p. 1696; Granelli, 1976, p. 1172; Perrone, 1976, p. 2188; Provini, 1976, p. 1401; Stefani, 1976, p. 1637; Zorzi, 1976, p. 2207), due to conflict with articles 3, 29, 31 and 53 of the Italian Constitution, as attributing to a single person the income produced by those who were part of the same family unit entailed an inevitable disparity in treatment, especially after the implementation of legal equality between spouses by the Law of 19 May 1975, no. 151 (the so-called 'reform of family law') in response to the changes that had occurred at a social level, as well as the infringement of the principle of protection of the family and of the canons of ability to pay and the progressiveness of the tax system (Bagarotto, 2022, p. 31; Carpentieri, 2012, p. 60; Ciampani, 2004, p. 4298; Contrino & Farri, 2021, p. 57; Ficari & Paparella, 2004, pp. 385–386; Marini & Salvini, 2022a, p. 154; Marini & Salvini, 2022b, p. 232; Mazzilli, 1976, p. 429; Perrone, 1977, p. 113; Schiavolin, 2014, p. 455; Spada, 1976, p. 175; Tesauro, 2008, p. 28).

Following the intervention of the Constitutional Court, the matter of family income taxation was redesigned by the Law of 13 April 1977, no. 114, which marked a transition from the principle of legal cumulation to that of decumulation, later merged into art. 4, Decree of the President of the Republic of 22 December 1986, no. 917, characterized by the individual (or separate) taxation of the income produced by each member of the family unit (Angiello, 1982, p. 166; Capozzi, 2010, p. 34; Capozzi, 2019, p. 1306; d'Amati & Uricchio, 2008, p. 122; Ficari & Paparella, 2004, p. 386; Uricchio, 2017, p. 206; Uricchio, 2025, p. 120; Zoppis, 1980, p. 1911; Zoppis, 1981,

p. 485). In this framework, through the preparation of a 'pure' personalistic taxation system (Logozzo, 2023, p. 634), each taxpayer sees their income taxed autonomously, regardless of any evaluation inherent to their family situation, with the exception of deductions for dependent family members, and with the consequent penalization of single-income families compared to those who benefit from the income produced by multiple members (Grosso, 1996, p. 137; Tallarico, 1998, p. 965; Tesauro, 2008, p. 28).

Therefore the family tax regime has changed over time, as a consequence of the regulatory choice to characterize the direct tax system in a personalistic sense and to place the individual taxpayer rather than the family at the centre; the latter, in the current regulatory structure, no longer constitutes an independent taxable person (Logozzo, 2023, p. 633; Pino, 2004, p. 2066). In fact, the family, understood as an 'economic entity in its own right' capable of producing and disbursing income for purposes common to its members and of justifying the taxation of the wealth of the 'nucleus', has over time had to give way to a model that is more in line with social reality, so as to subject the income attributable to the individual members of the family unit to taxation and to grant each of them tax reliefs connected to the maintenance of dependent family members (Logozzo, 2023, p. 633).

3. The difficulty of valorising the family nucleus as a reference economic unit with a different and autonomous ability to pay from that of the individual members and the need to rethink the family income tax regime from a dual perspective

The regulatory framework outlined above has remained substantially unchanged over the years, as the tax system today is still based on an atomistic vision of interpersonal relationships inspired by an accentuated individualism, which does not give importance to the family as an autonomous subject of income attribution, if not for the purposes of recognizing modest deductions and tax credits (Turchi, 2015b, p. 307). From this perspective, the family becomes a unitary subject in the expense attribution phase, rather than in the wealth production phase (Cernigliaro Dini, 2007, p. 386). Therefore, despite the attention shown towards the institution of the family and the subjection of the income of each spouse to taxation, Italian tax legislation still has difficulty in valorizing the family nucleus as an economic unit of reference with an ability to pay differently and autonomously from the individual members (Contrino, 2020, p. 1; Sacchetto, 2015).

In this context, despite the importance assumed by the family on a fiscal level, and also in light of the repeated wishes addressed to the legislature by the Constitutional Court which, in a system ordered by the separate taxation of income (Muscolino, 2004, p. 939), has expressed several times the need to give spouses the right to opt for a different tax regime (Judgment of the Italian Constitutional Court 1976; Judgment

of the Italian Constitutional Court 1983), the Italian tax system still appears to be focused on the individual nature of taxation (Logozzo, 2019, pp. 261–272), the family being excluded from the list of taxable subjects (Filippi, 1989, p. 1; Grippa Salvetti, 1990, p. 476; Proto, 1991, p. 795; Tosi, 1988, p. 344). Therefore, with the evolution of family models, current legislation has also raised many critical issues, as it lacks an organic tax regime designed for families (Turchi, 2022a, p. 307). In fact, there is still inconsistency, inadequacy and criticality that make a structural reform necessary (Farri, 2016, p. 89), rather than a mere regulatory restyling, in order to prepare a tax regime compliant with the principles and values expressed by the Italian Constitution and which are reiterated repeatedly by the Judge of Laws, and which is designed to facilitate the formation and development of the family as a unit of consumption and savings, as well as a social formation protected on a constitutional level (Judgment of the Italian Constitutional Court 1983; Logozzo, 2019, p. 272; Rovelli, 1995, p. 1048; Turchi, 2022b, p. 2). In short, the current income tax system is of a personal type, with certain corrections of a 'family' nature aimed at guaranteeing the horizontal fairness of the tax levy with a view to individualizing taxation; the application of these corrective measures, the result of a fiscal policy choice, is not free from criticism, as these are tax measures anchored to the personal situation of the taxpayer and related to the amount of overall income (Logozzo, 2019, p. 262).

In the past, the tax system provided for a series of deductions for family expenses (which formed the so-called 'no-tax family area', accompanied by the provision of a 'no-tax area'), consisting of amounts which decreased as income increased and which was diversified according to the different categories of dependent family members (Logozzo, 2023, p. 635). Subsequently, this mechanism was replaced by the provision of deductions for dependent family members, established by art. 12, Decree of the President of the Republic of 22 December 1986, no. 917, on the basis of the overall income (up to a maximum limit) and having regard to the number of children, with the introduction of a specific deduction in favour of families with at least four dependent children (Logozzo, 2023, p. 635). In particular, these were deductions for dependent spouses, children and other dependent family members (Logozzo, 2023, p. 636).

More recently, the Legislative Decree of 29 December 2021, no. 230, implementing the Law of 1 April 2021, no. 46, established a single and universal allowance for dependent children, recognizing the parents until the child reaches the age of 21 (unless they are disabled, when there are no age limits); this is a monthly allowance that varies based on the economic situation of the family, thus limiting deductions for dependent children only to those aged 21 or over (Bagarotto, 2022, p. 37; Carpentieri, 2022, p. 1; Contrino & Farri, 2021, p. 62; De Vita, 2023, p. 81; De Vita & Rasi, 2023, pp. 3091–3092; Marini & Salvini, 2022a, pp. 159–160; Marini & Salvini, 2022b, pp. 236–237; Pace, 2021, p. 65; Pepe, 2020, p. 1; Polidori & Teobaldelli, 2022, p. 197; Pollastri & Iafrate, 2022, pp. 2–3). Furthermore, the provision of a tax credit equal

to the deduction for families with at least four dependent children, which was not covered by the personal income tax, was repealed (Logozzo, 2023, p. 636).

The deductions for the spouse and other dependent family members – which vary depending on the existing family relationship and the income thresholds – have not been modified: unlike the previous regime, they are extremely complex, with the amount of the deduction decreasing based on a ratio between the taxpayer's total income and the income thresholds established by law and, at least for the spouse, subsequently increased in proportion to other income thresholds (Logozzo, 2023, p. 636). From a *de iure condendo* perspective, it would be preferable to simplify this mechanism, anchoring the amount of the deduction to the income thresholds established by law, and ignoring any deduction where the overall income is higher than a certain amount (Logozzo, 2023, p. 636).

It is necessary to verify whether these corrective measures are effective in favour of the family unit (Logozzo, 2023, p. 636). In this view, the taxation of family income could be rethought from a dual perspective: on the one hand through the provision of an alternative system to that of taxation on an individual basis, taking up the mechanisms of 'splitting' (specific to the German and American legal systems) and the 'family quotient' (typical of French law) (Turchi, 2015b, p. 333; Yang, 2022, pp. 3–4); on the other, by restructuring the deductible charges and tax credits, fiscal measures recognized in direct reference to the taxpayer's family situation, to make the tax levy commensurate with the income that is actually possessed and taking into account any assistance and maintenance obligations that weigh on the partners, avoiding unequal treatment between subjects with similar burdens (Cernigliaro Dini, 2007, p. 392; Logozzo, 2023, p. 635; Turchi, 2022a, p. 307; Turchi, 2022b, p. 2).

4. The 'splitting' mechanism typical of the German and American legal systems

The 'splitting' and 'family quotient' systems parameterize the taxation to the overall family income or to a portion of it, rather than to the income of each member of the family; the foundation of these taxation criteria lies in the consideration that the ability to pay is influenced not only by the income of the individual taxpayer but also by the resources available to the family nucleus to which they belong and by the number in the family, as the fiscal unit is not the individual but the family (Bagarotto, 2022, p. 34; Contrino & Farri, 2024, p. 299; Marini & Salvini, 2022a, p. 152; Marini & Salvini, 2022b, p. 231; Logozzo, 2019, p. 263; Logozzo, 2023, pp. 636–637; Zopolo, 1981, p. 92). The 'splitting' mechanism, widespread on an optional basis in the German (Birk, 2006, p. 75; Fehr et al., 2015, p. 53; Kirchhof, 2007, p. 1037; Steiner & Wrohlich, 2006, p. 2) and US legal systems, allows the overall family income to be determined through the articulation of two operations: firstly, by adding together the

incomes of the family members; secondly, by applying the expected average rate to the resulting amount (Logozzo, 2019, p. 263; Logozzo, 2023, p. 637; Pace, 2021, p. 49).

In particular, the total family income, resulting from the sum of the spouses' incomes, is divided by two and the rate is applied to the result: the tax thus determined is multiplied by two, in order to obtain the tax income of the household, which takes into account the presence of children or other dependent family members through specific deductions from the tax base and tax credits (Cernigliaro Dini, 2007, p. 391; Logozzo, 2019, p. 263; Logozzo, 2023, p. 637). If they decide to make use of 'splitting', the spouses proceed to pay a single tax and submit a joint tax declaration (Logozzo, 2019, p. 263). The application of the 'splitting' mechanism produces the same state of affairs that would exist if both spouses had the same income and were taxed individually, as the incomes are calculated together and then the tax is applied on each half (Logozzo, 2019, p. 263; Logozzo, 2023, p. 637).

As a result of this system, a reduction in the taxable base and rate is obtained, in the presence of a progressive tax (Cernigliaro Dini, 2007, p. 391). Consequently, this method of taxing family income produces the maximum advantage in single-income families or in those in which there is a large discrepancy between the incomes of the spouses; when, however, the spouses have an equivalent income, splitting does not produce any advantage compared to the individual tax system (Logozzo, 2019, p. 263; Logozzo, 2023, p. 637; Uricchio, 2025, p. 120).

5. The 'family quotient' mechanism in the French legal system

The 'family quotient' mechanism, widespread in the French legal system, as an evolution of splitting, allows the incomes produced by the other members of the family, to whom a weight is attributed (i.e. a quotient), to be also taken into account alongside the incomes of the spouses (Cardillo, 2018, pp. 1581–1582; Cernigliaro Dini, 2007, p. 391; Lamarque et al., 2011, p. 855; Llau & Herschtel, 1986, p. 79; Marini & Salvini, 2022a, p. 153; Marini & Salvini, 2022b, p. 231; Pace, 2021, p. 50; Turchi, 2013a, p. 886; Turchi, 2013b, pp. 972–973). In this way, it is not so much the received unit income that is subject to taxation but the income available to each family member (Cardillo, 2018, p. 1582).

Using this taxation methodology, the rate to be applied and the part of the income on which the tax is paid are determined by dividing the overall family income by a quotient obtained through the attribution of a coefficient to each individual, depending on the composition of the household family and the personal condition of each member; the total tax due is obtained by multiplying the tax calculated on each part by the quotient (Logozzo, 2019, p. 264; Logozzo, 2023, p. 637). In other words, as a result of this mechanism, the cumulative income of the family is divided by the sum of the shares and the corresponding average rate is applied to the result

thus obtained, with a consequent reduction in the rates applicable to the entire family income, without excessive inequalities between single-income and multi-income families (Cernigliaro Dini, 2007, p. 391).

As can be anticipated, the 'family quotient' mechanism differs from the 'splitting' system in that the division operates not only between the spouses, but also between the children, allowing the tax to be distributed based on share of income; the result is a global taxation of the family, considered from an economic point of view as a taxed unit, with each taxpayer subjected to an income tax for all the incomes possessed by the members of the 'tax family' (composed of the taxpayer, the spouse, unmarried children under the age of 18 and cohabiting children) (Logozzo, 2019, p. 264). In the French system, due to the application of the 'family quotient', the number of income earners does not constitute a significant variable, as the two spouses both are weighed as one unit, regardless of whether they are income earners or not; furthermore, a particular advantage is given to families with at least three children, since the presence of the third child determines an increase of one unit in the quotient, leading to a more significant reduction in the tax burden compared to that for the first two children (Logozzo, 2019, p. 265; Logozzo, 2023, p. 638).

Thus, a family-friendly system emerges, with the provision of tax advantages that increase as the income and the number of members of the family unit increase, eliminating the inequities deriving from the application of the individual taxation system, in which, given the same overall income, single-income families are at a disadvantage compared to families with multiple income earners (Logozzo, 2019, p. 265). In summary, with the application of the 'family quotient', the tax burden is attenuated for large families in a more incisive way than what happens in a system based only on tax deductions and reliefs; this operates to a greater extent the smaller the number of income-producing family members (Cernigliaro Dini, 2007, p. 391).

6. The Italian experience, critical profiles and the tax implications of the principle of gender equality

In the Italian legal system, the 'family quotient' solution was proposed in art. 19 of the Law of 29 December 1990, no. 408, relating to the revision of the tax treatment of family income (Brandolini, 1991, p. 29; Capolupo, 2008, p. 3041; Grippa Salvetti, 1991, p. 473; Marini & Salvini, 2022a, p. 155; Marini & Salvini, 2022b, p. 233; Rapallini, 2006, p. 8; Visco, 1991, p. 26); the enabling law, which remained unimplemented, was intended to introduce a family tax regime, left to the choice of individual taxpayers, on the basis of principles similar to those of the French system (Logozzo, 2019, p. 269; Logozzo, 2023, p. 639). Among the directive criteria of the enabling law was the right to opt for the cumulation of incomes, together with the possibility of making the tax commensurate with the income strength of the family unit (based on the number of

its members and the incomes they possess) and the provision of the 'family quotient' mechanism, a tool aimed at implementing progressiveness (Logozzo, 2019, pp. 269–270). In the last two decades, there has been no shortage of further pre-planned attempts to introduce optional taxation based on the French family quotient, with differences in the quotient to be attributed to the spouse and children (Logozzo, 2023, p. 639; Visco, 2012, p. 185).

Most recently, the family quotient criterion was provided for by art. 9 of the Decree Law of 18 November 2022, no. 176, converted by the Law of 13 January 2023, no. 6, among the conditions for accessing benefits relating to the redevelopment of building stock: in particular, to benefit from the 90% superbonus, a taxpayer is required to have a 'reference income' not exceeding a certain amount, determined by dividing the sum of the total incomes of the taxpayer and his / her family members by a number equal to the sum of certain amounts indicated by the legislation (De Vita & Rasi, 2023, pp. 3088–3089; Logozzo, 2023, p. 639).

This embryonic form of a 'family quotient' presents multiple critical issues (Contrino & Farri, 2024, p. 300): firstly, the family members do not include children under the age of 21, which is a completely anachronistic situation; secondly, the only income considered by the family quotient for access to the superbonus is the total taxable income, thus excluding from the calculation incomes subject to replacement regimes or the withholding of taxes at source; moreover, from the point of view of fairness and equal tax treatment, the choice made by the legislature appears to be clearly erroneous, discriminating against taxpayers on the basis of the type of income they possess; finally, large families are not given due prominence, as families with more than four children or with dependent family members are penalized (Logozzo, 2023, p. 640). This is not to mention that the 'family quotient' mechanism benefits single-income families – which do not always coincide with lower-income families – more, thus generating contradictory effects on the tax plan (Cernigliaro Dini, 2007, p. 391).

In reality, taxation 'by parts' of family income presents further critical aspects: firstly, from a constitutional point of view, it is questionable whether the tax burden can be shifted to a family member who does not contribute to producing the taxed wealth; secondly, taxation cannot ignore the presentation of a joint tax declaration which highlights the income from which the family benefits (Cernigliaro Dini, 2007, p. 391); on an operational level, then, both 'splitting' and the 'family quotient' would favour families with higher incomes to the detriment of those in which the income is produced equally by several members (Gallo, 2012a, pp. 295–296; Gallo, 2012b, p. 45; Gallo, 2013, p. 351, n. 38); finally, by reducing the progressivity of the tax on the income produced by the husband, these systems could constitute a disincentive to female work (in a critical sense, see Contrino & Farri, 2021, pp. 69–70), with consequent damage to the principle of gender equality (Turchi, 2015b, p. 333; on the tax implications of the principle of gender equality, see Alfano, 2023c, p. 159; Bargain et al., 2019, p. 514; Doorley, 2018, p. 10; Doorley & Keane, 2020, p. 2; Doorley & Keane, 2024, p. 285;

Doorley et al., 2018, p. 25; Doorley et al., 2022, p. 311; Gunnarsson & Spangenberg, 2019, p. 141; Gunnarsson et al., 2017, p. 15; Iacobellis, 2021, p. 82; Marini & Salvini, 2022a, p. 135; Marini & Salvini, 2022b, p. 218; Spangenberg, 2021, p. 15).

With regard to the latter principle, although in the European context the area of direct taxes is left to the domestic legislation of the Member States, in order to remedy gender inequalities, the European Parliament has passed two resolutions on gender equality and taxation policies (European Parliament, 2019; European Parliament, 2021), asking the Commission to draw up specific guidelines and recommendations addressed to the Member States in order to eliminate gender gaps in taxation through preparation of a 'gender-based taxation' (GBT) (Alesina et al., 2007, p. 2; Alesina et al., 2011, p. 1; Alfano, 2023a, p. 30; Alfano, 2023b, p. 232). In this way, individual states will have the opportunity to design personal income tax models that actively promote an equal distribution of work (paid and unpaid) and income between women and men, also taking into account existing family systems (Marinello, 2022, p. 561).

In addition to the EU, the topic of gender taxation has been addressed in various international fora (such as the UN, OECD and IMF) due to its interference with family income taxation models, by analysing the impact of tax measures on men and women (Coelho et al., 2022, p. 4; Lahey, 2018, p. 16) in relation to each sex's economic, social and physical characteristics (Marini & Salvini, 2022a, p. 135; Marini & Salvini, 2022b, p. 218). At the OECD (OECD, 2022, p. 4), the principle of gender equality was the subject of in-depth study, leading to the preparation of a report that illustrated the results of questionnaires sent to Member States on the relevance of gender taxation issues in their tax policies (Marini & Salvini, 2022a, pp. 143–144; Marini & Salvini, 2022b, p. 224). Although tax policies are often not the best way to correct sex discrimination, data analysis shows that even formally neutral tax policies can contribute to increasing social inequalities (Marini & Salvini, 2022a, p. 146; Marini & Salvini, 2022b, p. 226).

7. The 'family quotient' proposed by the 'Budget Law 2025' and further *de iure condendo* solutions

In relation to the family quotient, despite the prospective criticisms, the 'Budget Law 2025' (Law of 30 December 2024, no. 207), with the proclaimed aim of containing tax expenditures (Aulenta, 2015a, p. 554; Aulenta, 2015b, p. 33; Aulenta, 2017, p. 465; Uricchio & Calculli, 2024, p. 3) and rewarding larger families in terms of taxation, has proposed a variant of it, through the provision of a new article, art. 16*ter*, Decree of the President of the Republic of 22 December 1986, no. 917 (Aglietta, 2025, p. 79; Barbieri & Dani, 2025, p. 269; Gheido, 2025, p. 156; Giovanardi, 2024, p. 1; Valcarenghi & Facchetti, 2025, p. 567), which parameterizes tax deductions not only according to income bracket, but also to two specific indicators, constituted by the

number of members and the characteristics of the household (Magnani & Renella, 2024, pp. 4178–4179; Mobili & Parente, 2024). Thus, to determine the amount of deductible expenses, coefficients defined according to the characteristics and number of family members (for example, the presence of one or more dependent children or persons with disabilities) would be applied to the total income of the family divided by the number of its members.

Even in the French legal system (Collet, 2015, p. 61; Grosclaude & Marchessou, 2006, p. 409), the 'family quotient' mechanism, not without controversy (Beltrame, 2010, p. 28), has raised doubts both on an ethical level and due to its deleterious effects on the labour market (Landais et al., 2011, p. 7; Turchi, 2015b, p. 334). In order to overcome these critical issues and enhance the value of the family in terms of taxation, the legislator has decided to build a tax system aimed at recognizing the deductibility of all expenses incurred by taxpayers for family burdens, also enhancing the contribution that family members without income can provide in terms of assistance and services (Turchi, 2015b, p. 334).

A further solution, partly proposed by the Law of 7 April 2003, no. 80, but which then remained unimplemented, could lie in the institution of a 'family factor', with the provision of an income base not subject to taxation, coinciding with the 'vital minimum' (Antonini, 1999, p. 867), i.e. with a 'no-tax area' determined for each taxpayer based on his / her real family burden, which would become a constitutional right deducible from the principle of ability to pay (art. 53, paragraph 1 of the Constitution) (Aulenta, 2022, p. 36); the real family burden would derive from the application of a coefficient parameterized to the number and type of the family burdens weighing on the income earner (Logozzo, 2019, pp. 270–271; Pace, 2021, p. 58; Turchi, 2015b, p. 334). Incomes exceeding the 'no-tax area' would be discounted at ordinary rates, while those below would benefit from negative taxation, through the provision of a monetary allowance equal to the tax benefit not enjoyed (Cigno, 1986, p. 1035; Logozzo, 2019, p. 271; Turchi, 2015b, p. 334). In this way, tax credits would be attributed to taxpayers with insufficient income compared to the deductions for other dependent family members (Turchi, 2015b, p. 334).

Finally, there has been no lack of attempts to replace the indicator of 'equivalent economic situation' with the 'family quotient' as a parameter for access to concessions and social benefits of various kinds, fulfilling a redistributive function in favour of the family (Logozzo, 2023, p. 640). The substantial difference between the two criteria lies in the circumstance that, while the 'family quotient' is based exclusively on the amount of income of the family nucleus, the 'equivalent economic situation' (on the basis of which the household's wealth is measured) also takes into account a share (equal to 20%) of the value of the household's movable and immovable assets, excluding the first dwelling (Capolupo, 2012, p. 1151; Colasuonno, 2014, p. 5; Goatelli, 2012, p. 25); this last criterion is a source of many quandries, since, by taking into account financial

situation as well as income, it would exclude many families with low incomes from benefits (Blundell & Shephard, 2016, p. 358; Logozzo, 2023, p. 641).

Conclusions

Although the need for family tax reform has been felt for several decades, the Italian tax system has remained indifferent and neutral for too long, relying on episodic, fragmentary and occasional regulation (Cernigliaro Dini, 2007, p. 390). In recent years, interventions in favour of the family have focused more on welfare, social security and support policies for large and needy families than on strictly fiscal aspects (Guerra, 2015, p. 235; Logozzo, 2023, p. 647).

Not even the hoped-for reform of the tax system (as set out in the Law of 9 August 2023, no. 111, and subsequent implementing decrees) has dealt incisively with the issue of family taxation, instead limiting itself, within the general principles of national tax legislation (art. 2, paragraph 1(a)), to provide for an 'increase in the efficiency of the tax structure and the reduction of the tax burden, especially in order to support families, in particular those in which there is a person with a disability', as well as, among the guiding principles and criteria for the revision of the personal income taxation system (art. 5, paragraph 1(a)(1.1)), taking into account the 'composition of the family nucleus, in particular those in which there is a person with a disability', and the costs incurred in raising children (De Vita & Rasi, 2023, p. 3086).

From a *de iure condito* perspective, the interventions implemented by domestic legislation have never been able to give the family the role of primary importance it deserves, since the need to protect and promote the family unit, as a primary and vital social formation to also be promoted at the fiscal level, has always taken second place (Logozzo, 2023, p. 641). Nonetheless, there has been no lack of pre-planned attempts to promote the formation and development of the family on a fiscal level: during the 18th legislature alone, several draft laws were presented, which proposed increasing deductions for dependent children (a measure later superseded by the single universal allowance), the provision of tax breaks for young couples (Draft Law S1175 of 27 March 2019), economic support interventions for families with children (Draft Law C2561 of 25 June 2020), the introduction of the 'tax family' institution in order to identify the basis of the income tax payable by its members (Draft Law S1435 of 25 July 2019) or a possible flat-rate tax regime (Draft Law S1831 of 27 May 2020), and the subjection to taxation of income held by a family (Basilavecchia, 2021, p. 6; Contrino & Farri, 2021, p. 56; Corasaniti, 2021, p. 50; Della Valle, 2021a, p. 4313; Della Valle, 2021b, p. 4; Procopio, 2021, p. 1110; Stevanato, 2021, p. 45; Stevanato & Anastasia, 2021, p. 13; Turchi, 2022a, pp. 308–309; Visco, 2021, p. 5) according to the 'family quotient' criterion (Draft Law C706 of 7 June 2018; Draft Law S547 of 29 June 2018; Draft Law S1678 of 22 January 2020).

Following the failure to implement these proposals, our family tax system is still anchored to an individual taxation regime, outlined by the tax reform of the 1970s, which, although consistent with the relevant civil law, is certainly not able to attribute to the family the role of primary social importance that the Italian Constitution reserves for it (Logozzo, 2019, p. 271; Turchi, 2015b, p. 334). Each member of the family unit is therefore independently obliged to declare and pay taxes, without prejudice to the right to present a so-called 'joint tax declaration', which is currently limited to spouses who exclusively possess certain categories of income (Rinaldi, 2003, p. 1583; Rinaldi, 2008, p. 1062); the latter, without affecting the method of determining income – which remains personal – is relevant only for the purposes of paying the *quantum debeatur* (Logozzo, 2023, p. 635).

Yet despite the fact that in the Italian constitutional system the family forms the most appropriate unit to define the potential for well-being and, therefore, also the ability to pay of its members, the need for the protection and promotion of the family nucleus, as a primary and vital entity to be preserved and fostered, has always been sacrificed to the pursuit of mere revenue purposes or to counter avoidance or evasive behaviour (Logozzo, 2019, p. 271; Sacchetto, 2010, p. 91; Turchi, 2015b, p. 334). It is therefore necessary to adopt suitable measures to place the family at the centre of the tax system, in order to outline a model that is not only rational and coherent in its approach, but also designed and applied to be 'family friendly' (Logozzo, 2019, p. 272; Parente, 2023, p. 427; Turchi, 2015b, p. 334; Turchi, 2022a, p. 308). Only through the preparation of an alternative taxation system to that of taxation on an individual basis, consisting of the provision of an adequate 'family quotient' supported by a single universal allowance for families with an income lower than the so-called 'vital minimum', would the family be given its due importance in the tax field (Logozzo, 2023, p. 648; Redmond et al., 2021, p. 1034). This is a mix of interventions in which the fiscal profile would be predominant, in order to give a signal of the legislature's attention to the family (Logozzo, 2023, p. 648).

In perspective, rather than being limited to mere revenue needs, tax legislation should ensure the pursuit of the purposes entrusted to the family in compliance with the constitutional principles governing tax matters; these principles must necessarily guide any legislative intervention on family taxation (Contrino, 2020, p. 1), in order to enhance the solidarity and the affective aspects that underpin all families (Sacchetto, 2015).

REFERENCES

Aassve, A., Pazienza, M.G., & Rapallini, C. (2010). Family taxation and labour market participation incentives in Italy. *Economia pubblica*, *1–6*, 189–217.

Aglietta, P. (2011). *Tassazione e famiglia. Aspetti fiscali, tutela giuridica e accertamento nelle vicende familiari*. Giuffrè.

Aglietta, P. (2025). Superbonus e altri bonus edilizi dal 2025. *Pratica Fiscale e Professionale*, *3*, 75–80.

Alesina, A., Ichino, A., & Karabarbounis, L. (2007). *Gender based taxation and the division of family chores* [Working paper 13638]. National Bureau of Economic Research.

Alesina, A., Ichino, A., & Karabarbounis, L. (2011). Gender-based taxation and the division of family chores. *American Economic Journal: Economic Policy*, *3*(2), 1–40.

Alfano, R. (2023a). Gender discrimination and taxation in the EU: Tax policy and gender equality in Italian and Spanish systems. *Diritto e pratica tributaria internazionale*, *1*, 30–66.

Alfano, R. (2023b). International and European taxation policies and gender discrimination. *Actualidad Jurídica Iberoamericana*, *19*, 230–251.

Alfano, R. (2023c). Tutela della famiglia e discriminazioni di genere: possibili prospettive di tassazione del reddito. In F. Amatucci (Ed.), *Fiscalità e tutela della famiglia* (pp. 159–172). Editoriale Scientifica.

Allena, M. (2018a). Fiscalità e famiglia tra prospettive de jure condendo e principi costituzionali. *Jus. Rivista di scienze giuridiche*, *2*, 281–294.

Allena, M. (2018b). Fiscalità e Famiglia: alcune riflessioni a margine della terza conferenza nazionale sulla famiglia. *Bollettino tributario d'informazioni*, *5*, 326–330.

Allena, M., & Purpura, A. (2018). Brevi riflessioni in tema di Tari e art. 31 della Costituzione. *Bollettino tributario d'informazioni*, *85*(23), 1663–1666.

Alm, J., & Melnik, M.I. (2005). Taxing the 'family' in the individual income tax. *Public Finance and Management*, *5*(1), 67–103.

Alm, J., & Whittington, L.A. (1997). Income taxes and the timing of marital decisions. *Journal of Public Economics*, *64*(2), 219–240.

Alm, J., & Whittington, L.A. (1999). For love or money? The impact of income taxes on marriage. *Economica*, *66*(3), 297–316.

Alm, J., & Whittington, L.A. (2003). Shacking up or shelling out: Income taxes, marriage, and cohabitation. *Review of Economics of the Household*, *1*(3), 169–186.

Angiello, M. (1982). Cumulo e decumulo dei redditi familiari. *Rassegna mensile delle imposte dirette*, *3*, 166–170.

Antonini, L. (1999). La tutela costituzionale del minimo esente, personale e familiare. *Rivista di diritto tributario*, *4*, 867–898.

Aulenta, M. (2015a). Tax expenditures negli enti territoriali. *Rivista di diritto finanziario e scienza delle finanze*, *4*, 554–597.

Aulenta, M. (2015b). Tax expenditures nelle imposte erariali. In A.F. Uricchio, M. Aulenta, & G. Selicato (Eds.), *La dimensione promozionale del fisco* (pp. 33–85). Cacucci.

Aulenta, M. (2017). La spesa mediante le imposte. In A. Uricchio, V. Peragine & M. Aulenta, *Manuale di scienza delle finanze, diritto finanziario e contabilità pubblica* (pp. 465–490). Nel Diritto.

Aulenta, M. (2022). *Capacità contributiva ed equilibri finanziari dei soggetti attivi*. Cacucci.

Bagarotto, E.M. (2022). La famiglia e la riforma dell'IRPEF. *Studi Urbinati. Rivista trimestrale di Scienze Giuridiche, Politiche ed Economiche*, *73*(1–4), 27–43.

Barbieri, L., & Dani, L. (2025). A digest of recent news. *Diritto & Pratica del Lavoro*, *4*, 268–270.

Bargain, O., & Doorley, K. (2011). Caught in the trap? Welfare's disincentive and the labor supply of single men. *Journal of Public Economics*, *95*(9–10), 1096–1110.

Bargain, O., Doorley, K., & Van Kerm, P. (2019). Minimum wages and the gender gap in pay: New evidence from the United Kingdom and Ireland. *The Review of Income and Wealth*, *65*(3), 514–539.

Basilavecchia, M. (2021, 22 March). *Audizione nell'ambito dell'indagine conoscitiva sulla riforma dell'IRPEF e altri aspetti del sistema tributario.* https://www.senato.it/application/xmanager/projects/leg18/attachments/documento_evento_procedura_commissione/files/000/312/901/Intervento_prof._Basilavecchia.pdf

Beltrame, P. (2010). Famille et impôt. La prise en compte des charges de famille en droit fiscal français. In C. Sacchetto (Ed.), *La tassazione della famiglia: aspetti nazionali e comparati* (pp. 19–35). Rubbettino.

Bernardino, A. (1961). Famiglia (imposta di). In *Novissimo digesto italiano* (Vol. 7) (pp. 73–87). Utet.

Birk, D. (2006). *Diritto tributario tedesco*. Giuffrè.

Bittker, B.I. (1975). Federal income taxation and the family. *Stanford Law Review*, *27*(4), 1388–1463.

Bizioli, G. (2010). Brevi considerazioni sui profili soggettivi della tassazione della famiglia. In C. Sacchetto (Ed.), *La tassazione della famiglia: aspetti nazionali e comparati* (pp. 107–115). Rubbettino.

Blundell, R., & Shephard, A. (2016). Employment, hours of work and the optimal taxation of low-income families. In A. Peichl & K.F. Zimmermann (Eds.), *Labor supply and taxation* (pp. 358–396). Oxford Academic Books.

Boidi, A. (1956). *Commento alla legge sulla imposta complementare progressiva del reddito*. Utet.

Braccini, R. (1977). Osservazioni sulla rilevanza tributaria dei doveri economici familiari. *Diritto e pratica tributaria*, *6*, 1239–1260.

Brandolini, M. (1991). Quoziente familiare: molto meglio l'assegno di cura. *Politica ed economia*, *5*, 29.

Capolupo, S. (2008). Redditometro e 'famiglia fiscale'. *Il fisco*, *17–1*, 3037–3044.

Capolupo, S. (2012). Nuovi criteri per la determinazione dell'ISEE. *Corriere tributario*, *35*(15), 1151–1158.

Capolupo, S. (2016a). Riflessi fiscali delle unioni civili: ricostruzione interpretativa con diversi aspetti da chiarire. *Il fisco*, *37*, 3529–3537.

Capolupo, S. (2016b). Regime fiscale delle coppie di fatto: assimilazione solo parziale a quello previsto tra i coniugi. *Il fisco*, *38*, 3651–3659.

Capozzi, V. (2005). La famiglia nella riforma Irpef. *Rivista di diritto tributario*, *3*, 333–356.

Capozzi, V. (2010). Commento all'art. 4, d.P.R. 22 dicembre 1986, n. 917. In G. Falsitta, A. Fantozzi, G. Marongiu, & F. Moschetti (Eds.), *Commentario breve alle leggi tributarie,* tomo III, *Testo unico delle imposte sui redditi e leggi complementari* (pp. 33–39). Cedam.

Capozzi, V. (2019). Commento all'art. 4, d.P.R. 22 dicembre 1986, n. 917. In A.A. Carrabba & G. Perlingieri (Eds.), *Codice del notaio annotato con la dottrina e la giurisprudenza. Catasto – Pubblicità immobiliare – Tributi* (pp. 1305–1315). Esi.

Cardillo, M. (2018). La riscossione delle 'collette' nell'ordinamento feudale, segnali di attualità. *Diritto e pratica tributaria*, *4*, 1578–1587.

Carpentieri, L. (2012). *L'illusione della progressività. Contributo allo studio del principio di progressività nell'ordinamento tributario italiano*. Dike Giuridica.

Carpentieri, L. (2022, 5 January). Prime avvisaglie di una revisione dell'IRPEF: l'assegno unico e universale come silver bullet per il sostegno a (tutte) le famiglie con figli? *Rivista di diritto tributario – Supplemento online*, *1–8*.

Cernigliaro Dini, M.V. (2005). La famiglia nel diritto tributario. *Famiglia, Persone e Successioni*, *5*, 342–349.

Cernigliaro Dini, M.V. (2007). Famiglia nel diritto tributario. In *Digesto delle discipline privatistiche, sezione commerciale, Aggiornamento* (Vol. 3) (pp. 386–400). Utet Giuridica.

Ciampani, S. (2004). Il divieto di splitting e la via alternativa per un'equa tassazione dei redditi familiari. *Il fisco*, *28–1*, 4297–4302.

Cigno, A. (1986). Fertility and the tax-benefit system: A reconsideration of the theory of family taxation. *The Economic Journal*, *96*(384), 1035–1051.

Cirillo, G. (1976). Legittimità costituzionale del 'cumulo dei redditi'. Illegittimità costituzionale delle norme che lo limitano. *Legislazione e giurisprudenza tributaria*, *10*, 1696–1702.

Coelho, M., Aieshwarya, D., Klemm, A., & Osorio Buitron, C. (2022). *Gendered taxes: The interaction of tax policy with gender equality* [Working paper 22/26]. International Monetary Fund.

Colasuonno, N. (2014, 17 March). *Brevi note in tema di I. S. E. E. alla luce del recente decreto*. https://www.diritto.it/brevi-note-in-tema-di-i-s-e-e-alla-luce-del-recente-decreto/

Collet, M. (2015). *Droit fiscal*. Presses Universitaires de France.

Contrino, A. (2020, 31 December). Sulla riforma della fiscalità della famiglia: una proposta strutturale e articolata, che va oltre il c.d. assegno unico, tra ineludibili moniti del giudice delle leggi ed eliminabili effetti collaterali in punto di disincentivo al lavoro femminile. *Rivista di diritto tributario – Supplemento online*, *1–12*.

Contrino, A., & Farri, F. (2021). La riforma dell'IRPEF con riguardo alla fiscalità della famiglia. *L-JUS. Rivista Semestrale del Centro Studi Rosario Livatino*, *1*, 56–76.

Contrino, A., & Farri, F. (2024). Costituzione, tributi e famiglia nell'attuale contesto di riforme: un'ipotesi di lavoro. *Diritto di Famiglia e delle Persone*, *1*, 290–313.

Corasaniti, G. (2021, 12 March). *Audizione nell'ambito dell'indagine conoscitiva sulla riforma dell'imposta sul reddito delle persone fisiche (IRPEF) ed altri aspetti del sistema tributario*. https://www.senato.it/application/xmanager/projects/leg18/attachments/documento_evento_procedura_commissione/files/000/305/801/Audizione_prof._Corasaniti.pdf

d'Amati, N. (1971). Le basi civilistiche della fattispecie soggettiva dell'imposta di famiglia. *Rivista di diritto civile*, *1*, 67–97.

d'Amati, N. (1973). *Progettazione giuridica del reddito: Vol. 1. Le ipotesi della riforma tributaria*. Cedam.

d'Amati, N. (1982). Famiglia (imposta di). In *Novissimo digesto italiano*, *Appendice* (Vol. 3) (pp. 647–660). Utet.

d'Amati, N. (2006). *Istituzioni di diritto tributario*. Cacucci.

d'Amati, N., & Uricchio, A. (2008). *Corso di diritto tributario*. Cedam.

De Mita, E. (1976). L'illegittimità costituzionale del c.d. cumulo. *Diritto e pratica tributaria*, *2*, 337–355.

De Mita, E. (1994, 22 February). La tassazione della famiglia. *Il Sole 24 Ore*.

De Mita, E. (1997). Il principio della tassazione soggettiva al netto e la tassazione della famiglia. *Bollettino tributario d'informazioni*, *19*, 1413–1416.

De Vita, M. (2023). Solidarietà fiscale e assegno unico universale. *Rivista trimestrale di diritto tributario*, *1*, 81–111.

De Vita, M., & Rasi, F. (2023). Riordino delle deduzioni e detrazioni: sostegno alla famiglia in ottica redistributiva. *Il fisco*, *32–33*, 3086–3092.

Declich, C., & Polin, V. (2007). Individuo e famiglia: quale fisco? *Rivista di diritto finanziario e scienza delle finanze*, *66*(2), 149–201.

Del Federico. (2015). La tassazione della famiglia: imposte dirette ed indirette in ambito europeo ed internazionale. In A. Cagnazzo, F. Preite, & V. Tagliaferri (Eds.), *Il nuovo diritto di famiglia. Profili sostanziali, processuali e notarili* (Vol. 3) (pp. 529–547). Giuffrè.

Della Valle, E. (2021a). La struttura della delega fiscale e la revisione dell'IRPEF. *Il fisco*, *45*, 4307–4313.

Della Valle, E. (2021b, 17 November). Le coordinate della delega sulla 'riforma' del sistema tributario. *Rivista di diritto tributario – Supplemento online*, *1–12*.

Di Nicola, F. (2009). *Tassazione e Sostegno del Reddito Familiare* [Working paper 118]. Istituto di studi e analisi economica.

Di Renzo, F. (1954). *L'imposta di famiglia nella dottrina e nella pratica tributaria*. Giuffrè.

Di Salvo, E. (1980). Trattamento fiscale della famiglia. *Legislazione e giurisprudenza tributaria*, *9*, 1527–1533.

Doorley, K. (2018). *Taxation, work and gender equality in Ireland* [Discussion paper 11495]. IZA – Institute of Labor Economics.

Doorley, K., & Keane, C. (2020). *Tax-benefit systems and the gender gap in income* [Discussion paper 13786]. IZA – Institute of Labor Economics.

Doorley, K., & Keane, C. (2024). Tax-benefit systems and the gender gap in income. *The Journal of Economic Inequality*, *22*(2), 285–309.

Doorley, K., O'Donoghue, C., & Sologon, D.M. (2022). The gender gap in income and the COVID-19 pandemic in Ireland. *Social Sciences*, *11*(7), 311.

Doorley, K., Bercholz, M., Callan, T., Keane, C., & Walsh, J.R. (2018). *The gender impact of Irish budgetary policy 2008–2018*. The Economic and Social Research Institute.

European Parliament. (2019, 15 January). Resolution on Gender Equality and Taxation Policies in the European Union (2018/2095(INI)). https://www.europarl.europa.eu/doceo/document/TA-8–2019-0014_IT.html

European Parliament. (2021, 21 January). Resolution on the EU Strategy on Gender Equality (2019/2169(INI)). https://www.europarl.europa.eu/doceo/document/TA-9–2021-0025_IT.html

Fantozzi, A. (1989). Regime tributario. In C.M. Bianca (Ed.), *La comunione legale* (Vol. 2) (pp. 1083–1096). Giuffrè.

Farri, F. (2016). Punti fermi e profili di irrazionalità nel regime fiscale della famiglia. *Rivista di diritto tributario*, *1*, 89–115.

Farri, F. (2018). *Un fisco sostenibile per la famiglia in Italia*. Wolters Kluwer – Cedam.

Fedele, A. (1976). 'Possesso' di redditi, capacità contributiva ed incostituzionalità del 'cumulo'. *Giurisprudenza costituzionale*, *3*, 2159–2176.

Fehr, H., Kallweit, M., & Kindermann, F. (2015). Reforming family taxation in Germany: Labor supply versus insurance effects. *FinanzArchiv/Public Finance Analysis*, *71*(1), 53–81.

Ficari, V., & Paparella, F. (2004). L'imposta sul reddito delle persone fisiche (Irpef). In A. Fantozzi (Ed.), *Corso di diritto tributario* (pp. 385–389). Utet.

Filippi, P. (1989). Famiglia VII) Diritto tributario. In *Enciclopedia giuridica Treccani* (Vol. 14) (pp. 1–15). Istituto della Enciclopedia Italiana.

Gaffuri, G., & Cernigliaro Dini, M.V. (2005). La tassazione della famiglia (trattamento fiscale della famiglia: favore o disfavore del legislatore?). *Iustitia*, *58*(2), 131–146.

Gallo, F. (1977). Regime fiscale della famiglia e principio di capacità contributiva. *Rivista di diritto finanziario e scienza delle finanze*, *1*, 92–110.

Gallo, F. (2012a). Disuguaglianze, giustizia distributiva e principio di progressività. *Rassegna tributaria*, *2*, 287–297.

Gallo, F. (2012b). *L'uguaglianza tributaria*. Editoriale Scientifica.

Gallo, F. (2013). Ancora in tema di uguaglianza tributaria. *Rivista di diritto finanziario e scienza delle finanze*, *72*(4), 321–353.

Gheido, M.R. (2025). Misure per il lavoro, fiscali e per le famiglie. *Diritto & Pratica del Lavoro*, *3*, 155–162.

Gianoncelli, S. (2018). La famiglia inquadrata nella prospettiva dell'ordinamento tributario. *Rivista di diritto finanziario e scienza delle finanze*, *77*(4), 406–438.

Giovanardi, A. (2024, 23 November). Dalla flat tax al taglio orizzontale delle detrazioni: che delusione! *IPSOA Quotidiano*, 1–3.

Giovannini, A. (2013). Famiglia e capacità contributiva. *Rivista di diritto tributario*, *3*, 221–233.

Goatelli, C. (2012). Il mondo possibile tra ISEE, Quoziente Familiare e ICEF. *Non profit*, *1*, 25–28.

Granelli, A.E. (1976). Finalmente abolita la … 'tassa di maritaggio'. *Bollettino tributario d'informazioni*, *15–16*, 1172–1178.

Grippa Salvetti, M.A. (1976). Cumulo dei redditi e Costituzione. *Foro italiano*, *11*, 2530–2535.

Grippa Salvetti, M.A. (1990). Famiglia nel diritto tributario. In *Digesto delle discipline privatistiche, sezione commerciale* (Vol. 5) (pp. 476–490). Utet.

Grippa Salvetti, M.A. (1991). Note in margine alla legge delega sull'introduzione del quoziente familiare. *Rivista di diritto tributario*, *3*, 473–495.

Grosclaude, J., & Marchessou, P. (2006). *Diritto tributario francese. Le imposte – Le procedure*. Giuffrè.

Grosso, E. (1996). Ancora un monito al legislatore sul sistema di tassazione delle famiglie monoreddito. *Giurisprudenza italiana*, *3*, 137–142.

Guerra, M.C. (2015). The tax system and welfare for families. In U. Ascoli & E. Pavolini (Eds.), *The Italian welfare state in a European perspective: A comparative analysis* (pp. 235–256). Policy Press.

Guervós Maíllo, M.Á. (2010). Familia, crisis económica y tributación: subida de impuestos o aumento de beneficios fiscales. In L. Cruz de Quiñones, S. Regueros de Ladrón de Guevara, G. Pardo Carrero, & F. Londoño Gutérrez (Eds.), *Lecciones de derecho tributario inspiradas por un maestro. Liber Amicorum en homenaje a Eusebio González García* (Vol. 2) (pp. 828–859). Universidad del Rosario.

Guervós Maíllo, M.Á. (2012). Políticas fiscales para la conciliación de la vida familiar y laboral. In N. Sanz Mulas (Ed.), *Políticas de empleo e igualdad: Especial referencia al ámbito universitario* (pp. 51–66). Comares.

Gunnarsson, Å., & Spangenberg, U. (2019). Gender equality and taxation policies in the EU. *Intereconomics*, *54*(3), 141–146.

Gunnarsson, Å., Schratzenstaller, M., & Spangenberg, U. (2017). *Gender equality and taxation in the European Union: Study for the FEMM Committee*. European Parliament.

Iacobellis, L. (2021). La tassazione dei redditi delle donne ed il principio di uguaglianza tributaria: la leva impositiva per la realizzazione e la promozione dell'equità fiscale di genere. *Economia e società regionale*, *2*, 82–94.

Infanti, A.C., & Crawford, B.J. (2009). *Critical tax theory: An introduction*. Cambridge University Press.

Jayawardena, R., & Clougherty, T. (2023). *Family-friendly taxation: How to restore fairness to the tax system*. Centre for Policy Studies.

Judgment of the Italian Constitutional Court of 15 July 1976, no. 179. https://www.cortecostituzionale.it/actionPronuncia.do1976

Judgment of the Italian Constitutional Court of 24 March 1983, no. 76. *Giurisprudenza italiana*, *1*, 1766–1770.

Kirchhof, P. (2007). Die Steuern. In J. Isensee & P. Kirchhof (Eds.), *Handbuch des Staatsrechts der Bundesrepublik Deutschland* (pp. 1037–1050). C.F. Müller.

Kużelewska, E. (2019). Same-sex marriage – a happy end story? The effectiveness of referendum on same-sex marriage in Europe. *Białystok Legal Studies*, *24*(1), 13–26.

Kużelewska, E., Michalczuk-Wlizło, M., Žuber, B., Bedič, M., Vilas Boas, M.M., & Ramos Naia, L. (2024). The evolution of same-sex marriage case law in Europe. *Białystok Legal Studies*, *29*(3), 179–205.

Lahey, K.A. (2018). *Gender, taxation and equality in developing countries: Issues and policy recommendations* [Discussion paper]. UN Women.

Lamarque, J., Nègrin, O., & Ayrault, L. (2011). *Droit fiscal général*. LexisNexis.

Landais, C., Piketty, T., & Saez, E. (2011). *Pour une révolution fiscale. Un impôt sur le revenu pour le XXI siécle*. Seuil.

Leccisotti, M., & Patrizii, V. (2002). *Il trattamento fiscale della famiglia nei paesi industrializzati*. Giappichelli.

Llau, P., & Herschtel, M.L. (1986). Quotient familial et situation fiscale des familles. *Revue française de finances publiques*, *14*, 79–98.

Lo Giudice, B. (1980). La tassazione dei redditi familiari. *La commissione tributaria centrale*, *11*, 1699–1702.

Logozzo, M. (2014). Riflessioni sulla tassazione della famiglia. *Innovazione e diritto*, *5*, 53–77.

Logozzo, M. (2019). Il trattamento della famiglia nell'ordinamento tributario. In M. Logozzo, *Temi di diritto tributario* (pp. 261–291). Pacini Giuridica.

Logozzo, M. (2023). Famiglie e imposizione fiscale. *Rivista trimestrale di diritto tributario*, *3*, 629–648.

Magnani, M., & Renella, G. (2024). Aliquote e scaglioni IRPEF stabilizzati e regole riscritte per il riconoscimento delle detrazioni. *Il fisco*, *45*, 4174–4180.

Manzoni, I. (1975). Cumulo dei redditi e legittimità costituzionale: non manifesta infondatezza o manifesta infondatezza delle questione? *Giurisprudenza costituzionale*, *3–4*, 2052–2067.

Maresta, P. (1975). Tutela della famiglia legittima e… imposizione 'per cumulo'. *Bollettino tributario d'informazioni*, *1*, 23–27.

Marinello, A. (2022). Equità di genere e imposizione personale. Riflessioni sistematiche, questioni aperte e prospettive. *Rivista trimestrale di diritto tributario*, *3*, 561–594.

Marini, G., & Salvini, L. (2022a). Tassazione di genere, lavoro femminile e delega fiscale. *Studi Urbinati. Rivista trimestrale di Scienze Giuridiche, Politiche ed Economiche*, *73*(1–4), 135–165.

Marini, G., & Salvini, L. (2022b). Tassazione di genere, lavoro femminile e delega fiscale. *Rassegna tributaria*, *1*, 218–241.

Marongiu, G. (1975). Il 'cumulo' al vaglio della Corte Costituzionale. *Diritto e pratica tributaria*, *2*, 177–190.

Mastroiacovo, V. (2016). Considerazioni a margine della legge sulle unioni civili: il concorso alle pubbliche spese nella prospettiva dell'effettiva attuazione dei diritti. *Rivista di diritto tributario*, *4*, 511–533.

Mazzilli, T. (1976). Aspetti patrimoniali e tributari della 'nuova' famiglia italiana. *Bollettino tributario d'informazioni*, *6*, 429–436.

Mencarelli, S. (2009). Art. 4 – Coniugi e figli minori. In G. Tinelli (Ed.), *Commentario al testo unico delle imposte sui redditi* (pp. 46–56). Cedam.

Miccinesi, M. (2018). Famiglia e fiscalità nel quadro dei principi costituzionali e comunitari. *Jus. Rivista di scienze giuridiche*, *1*, 37–48.

Mobili, M., & Parente, G. (2024, 17 October). Manovra 2025, le nuove detrazioni fiscali per quoziente familiare e reddito. *Il Sole 24 Ore*.

Morelli, M. (1967). Famiglia (imposta di). In *Enciclopedia del diritto* (Vol. 16) (pp. 808–820). Giuffrè.

Moschetti, F. (1988). Capacità contributiva. In *Enciclopedia giuridica Treccani* (Vol. 5) (pp. 1–15). Istituto della Enciclopedia Italiana.

Muscolino, M. (2004). Tassazione separata dei componenti della famiglia. *GT – Rivista di giurisprudenza tributaria*, *10*, 939–944.

Nastri, M.P. (2007). La tassazione del reddito in presenza del coniuge non residente ed il regime fiscale delle detrazioni. *Rivista di diritto tributario*, *4*, 93–107.

Nava, G. (1974). Imposta sul reddito delle persone fisiche e tassazione dei coniugi: prospettive della riforma tributaria e comparazioni nell'ambito della Comunità europea. *Rivista dei dottori commercialisti*, *4*, 618–654.

O'Donoghue, C., & Sutherland, H. (1999). Accounting for the family in European income tax systems. *Cambridge Journal of Economics*, *23*(5), 565–598.

OECD (2005). *Taxing working families: A distributional analysis* [OECD Tax Policy Studies 12]. OECD Publishing.

OECD (2018). *Taxation of household savings* [OECD Tax Policy Studies 25]. OECD Publishing.

OECD (2022). *Tax policy and gender equality: A stocktake of country approaches*. OECD Publishing.

Olivo, D. (1980). Breve analisi comparata del sistema attuale di tassazione dei redditi dei coniugi. *Nuova rivista tributaria*, *11*, 511–513.

Pace, A. (2017). I profili fiscali della famiglia transnazionale nella giurisprudenza adeguatrice della Corte di Giustizia UE. *Rivista trimestrale di diritto tributario*, *1*, 93–116.

Pace, A. (2018). La dimensione tributaria della famiglia. *Diritto e processo tributario*, *1*, 71–98.

Pace, A. (2019). La famiglia transnazionale tra criticità e prospettive di tassazione: brevi cenni. *Rivista trimestrale di diritto tributario*, *4*, 847–867.

Pace, A. (2021). *La famiglia transnazionale: profili fiscali*. Wolters Kluwer – Cedam.

Paladini, R. (2012). *Famiglia (tassazione della)*. https://www.treccani.it/enciclopedia/tassazione-della-famiglia_%28Dizionario-di-Economia-e-Finanza%29/

Palkova, K., & Rozentale, L. (2021). Civil unions (non-registered partnerships) and patients' rights: Problematics and the future perspective. *Białystok Legal Studies*, *26*(5), 103–118.

Palmerini, C. (1978). La dichiarazione dei redditi dei componenti un nucleo familiare. *Legislazione e giurisprudenza tributaria*, *1*, 227–233.

Parente, F. (2017). I modelli familiari dopo la legge sulle unioni civili e sulle convivenze di fatto. *Rassegna di diritto civile*, *38*(3), 956–967.

Parente, F. (2018). La 'convivenza di fatto': un nuovo modello legale di organizzazione familiare. *Diritto delle successioni e della famiglia*, *4*(3), 797–820.

Parente, S.A. (2022). Family income taxation models in the Italian legal system: Analysis and perspectives. *Bialystok Legal Studies*, *27*(3), 207–225.

Parente, S.A. (2023). Toward a new family-friendly tax system: Which tax regime? In E. Dawidziuk, P. Panero, & A. Tarwacka (Eds.), *Family, law, and society: From Roman law to the present day* (pp. 427–445). Peter Lang.

Pepe, F. (2020, 9 October). Vantaggi, criticità ed implicazioni sistematiche dell'istituendo 'Assegno Unico e Universale per Figli a carico'. *Rivista di diritto tributario – Supplemento online*, *1–12*.

Perrone, L. (1976). Il cumulo dei redditi familiari: costituzionalmente illegittimo o soltanto iniquo? *Giurisprudenza costituzionale*, *12*, 2188–2198.

Perrone, L. (1977). Il cumulo dei redditi, il principio della capacità contributiva e la progressività del sistema tributario. *Rivista di diritto finanziario e scienza delle finanze*, *2*, 113–130.

Pino, C. (2004). La Cassazione nega lo 'splitting' dei redditi familiari. *Corriere tributario*, *26*, 2066–2070.

Poli, O. (1969). *L'imposta complementare progressiva sul reddito*. Giuffrè.

Polidori, P., & Teobaldelli, D. (2022). Effetti redistributivi e possibili scenari futuri della riforma dell'Irpef e dell'assegno unico universale. *Studi Urbinati. Rivista trimestrale di Scienze Giuridiche, Politiche ed Economiche*, *73*(1–4), 197–215.

Pollastri, C., & Iafrate, F. (2022, 31 March). *L'Assegno unico universale: effetti distributivi e interazione con la riforma Irpef* [Focus tematico 3]. Ufficio Parlamentare di Bilancio.

Procopio, M. (2021). La progettata riforma governativa relativa all'irpef: alcuni spunti di riflessione de iure condendo. *Diritto e pratica tributaria*, *3*, 1110–1190.

Proto, A.M. (1991). Riflessioni in tema di tassazione dei redditi del nucleo familiare. *Rivista di diritto tributario*, *3*, 795–815.

Provini, G. (1972). L'imposta di famiglia e l'indennità di licenziamento. *Diritto e pratica tributaria*, *3*, 505–510.

Provini, G. (1976). Il cumulo e la diversificazione dei redditi. *Bollettino tributario d'informazioni*, *19*, 1401–1406.

Rapallini, C. (2006). *Il quoziente familiare: valutazione di un'ipotesi di riforma dell'imposta sul reddito delle persone fisiche* [Working paper 475]. Società italiana di economia pubblica. Dipartimento di economia pubblica e territoriale – Università di Pavia.

Redmond, P., Doorley, K., & McGuinness, S. (2021). The impact of a minimum wage change on the distribution of wages and household income. *Oxford Economic Papers*, *73*(3), 1034–1056.

Rinaldi, R. (2003). Ancora sulla responsabilità solidale del coniuge codichiarante. *Rassegna tributaria*, *5*, 1583–1613.

Rinaldi, R. (2008). Ancora in discussione i diritti e gli obblighi derivanti dalla dichiarazione congiunta dei coniugi. *GT – Rivista di giurisprudenza tributaria*, *12*, 1062–1067.

Rovelli, L. (1995). Tassazione dei redditi familiari: compiti della corte e scelte legislative. *GT – Rivista di giurisprudenza tributaria*, *11*, 1048–1054.

Sacchetto, C. (2010). La tassazione della famiglia: il modello italiano. In C. Sacchetto (Ed.), *La tassazione della famiglia: aspetti nazionali e comparati* (pp. 91–106). Rubbettino.

Sacchetto, C. (2015). *Famiglia (dir. trib.)*. Diritto on line. https://www.treccani.it/enciclopedia/famiglia-dir-trib_(Diritto-on-line)/

Scalinci, C. (2004). La famiglia 'community care' nell'imposizione sul reddito. *Diritto e pratica tributaria*, *75*(4), 864–886.

Scalinci, C. (2005). Profili fiscali della 'famiglia di fatto'. *Giurisprudenza di merito*, *11*, 159–184.

Scarlata, G. (2007). Famiglia e impresa familiare. In *Il diritto. Enciclopedia giuridica del Sole 24 Ore* (Vol. 6) (pp. 344–360). Corriere della Sera – Il Sole 24 Ore.

Schiavolin, R. (2014). L'imposta sul reddito delle persone fisiche. In G. Falsitta (Ed.), *Corso istituzionale di diritto tributario* (pp. 455–540). Cedam.

Scuffi, G. (2021). *La fiscalità nel diritto di famiglia*. Giuffrè.

Soler Roch, M.T. (1999). *Family taxation in Europe*. Kluwer Law International.

Spada, A. (1976). Riforma del diritto di famiglia: problemi tributari. *Rivista del notariato*, *1*, 175–183.

Spangenberg, U. (2021). Gender equality and tax policies in the EU. *European Equality Law Review*, *1*, 15–28.

Stefani, G. (1976). Imposta personale, cumulo dei redditi e capacità contributiva. *Bollettino tributario d'informazioni*, *22*, 1637–1643.

Steiner, V., & Wrohlich, K. (2006). *Introducing family tax splitting in Germany: How would it affect the income distribution and work incentives?* [Discussion paper 2245]. Institute for the Study of Labor (IZA).

Stevanato, D. (2021). Indagine conoscitiva sulla riforma dell'imposta sul reddito delle persone fisiche e altri aspetti del sistema tributario. Audizione VI Commissione (Finanze) della Camera dei Deputati 6a Commissione (Finanze e Tesoro) del Senato della Repubblica. *Giurisprudenza delle imposte*, *1*, 45–75.

Stevanato, D., & Anastasia, B. (2021). Intorno alla riforma dell'irpef: alcune considerazioni introduttive su presupposti, vincoli, aspettative e alternative. *Economia e società regionale*, *2*, 13–26.

Tallarico, R. (1998). La tassazione delle famiglie monoreddito tra Corte Costituzionale e prospettive di riforma. *Tributi*, 965–975.

Tesauro, F. (2008). *Istituzioni di diritto tributario: Vol. 2. Parte speciale*. Utet Giuridica.

Torroni, A. (2020). La convivenza di fatto ed il contratto di convivenza: disciplina legislativa e ricorso all'autonomia privata. *Rivista del notariato*, *4*, 649–690.

Tosi, L. (1988). Considerazioni sul regime fiscale della famiglia: discriminazioni ai danni delle famiglie monoreddito, prospettive di riforma e problematiche di ordine costituzionale. *Rassegna tributaria*, *1*, 344–364.

Toso, S. (1995). Recenti riforme dell'imposta personale sul reddito: una prospettiva internazionale. *Rivista di diritto finanziario e scienza delle finanze*, *3*, 507–540.

Turchi, A. (2012). *La famiglia nell'ordinamento tributario: Parte prima. I modelli di tassazione dei redditi familiari*. Giappichelli.

Turchi, A. (2013a). Il quoziente familiare nella giurisprudenza del Consiglio costituzionale francese. *Rassegna tributaria*, *4*, 886–896.

Turchi, A. (2013b). Francia e contributo di solidarietà. *Giurisprudenza italiana*, *4*, 972–974.

Turchi, A. (2015a). *La famiglia nell'ordinamento tributario: Parte seconda. Tra favore e limiti del sistema*. Giappichelli.

Turchi, A. (2015b). Famiglia nel diritto tributario. In *Digesto delle discipline privatistiche, sezione commerciale. Aggiornamento* (Vol. 7) (pp. 307–325). Utet Giuridica.

Turchi, A. (2021). Unione civile, convivenze di fatto e imposizione reddituale. *Rassegna tributaria*, *64*(3), 613–640.

Turchi, A. (2022a). *Diritto tributario di famiglia*. Giappichelli.

Turchi, A. (2022b, 7 June). Proposte legislative e spunti per un riordino della tassazione dei redditi familiari. *Rivista di diritto tributario – Supplemento online*, *1–14*.

Uricchio, A.F. (2017). *Percorsi di diritto tributario*. Cacucci.

Uricchio, A.F. (2025). *Manuale di diritto tributario*. *Seconda edizione aggiornata alla riforma fiscale 2023/2024 (l. delega 111/2023 e decreti attuativi)*. Cacucci.

Uricchio, A.F., & Calculli, T. (2024). Le spese fiscali: tra prospettive di codificazione e controllo sulla spesa pubblica. *Rivista di diritto finanziario e scienza delle finanze*, *83*(1), 3–37.

Valcarenghi, G., & Facchetti, C. (2025). IRPEF 2025: confermate le aliquote con detrazioni al restyling. *Il fisco*, *7*, 565–570.

Vincenzi Amato, D. (1995). Tassazione dei redditi dei coniugi e tutela della famiglia. *Giurisprudenza costituzionale*, *4*, 2650–2660.

Viotto, A. (2014). Considerazioni sui regimi di tassazione dei redditi dei coniugi alla luce del principio di capacità contributiva. *Rivista trimestrale di diritto tributario*, *4*, 925–947.

Visco, V. (1981). L'imposizione fiscale sui redditi familiari. *Politica ed economia*, *2*, 49–51.

Visco, V. (1991). Razionalità ed effetti dell'introduzione del quoziente familiare. *Rivista di diritto tributario*, *1*, 26–45.

Visco, V. (1995). Il problema della tassazione dei redditi familiari. *Corriere giuridico*, *11*, 1221–1226.

Visco, V. (2012). Prospettive di riforma fiscale in Italia. *Rivista di diritto finanziario e scienza delle finanze*, *71*(2), 178–211.

Visco, V. (2021). Come valutare la delega fiscale? *Astrid Rassegna*, *16*, 1–9.

Yang, T. (2022, 9 February). Tassazione della famiglia e riforma fiscale: alcune note in tema di eguaglianza e imposizioni sostitutive. *Rivista di diritto tributario – Supplemento online*, *1–10*.

Zingali, G. (1971). La famiglia nella Costituzione e nella riforma tributaria. *Diritto e pratica tributaria*, *2*, 701–723.

Zopolo, A. (1981). La tassazione dei coniugi in Francia, Germania ed Italia. *Rassegna mensile delle imposte dirette*, *2*, 92–98.

Zoppis, C. (1968). *Imposta di famiglia*. Bollettino tributario d'informazioni.

Zoppis, C. (1980). La tassazione per quote separate dei redditi familiari. Appunti sullo 'splitting' e sul 'quoziente familiare' per eliminare il 'cumulo'. *La commissione tributaria centrale*, *12*, 1911–1920.

Zoppis, C. (1981). Fare e disfare dopo la riforma. *Bollettino tributario d'informazioni*, *7*, 485–490.

Zoppis, C. (1982). Ad una svolta la tassazione del reddito familiare? IRPEF: famiglia monoreddito e plurireddito. *La commissione tributaria centrale*, *4*, 519–523.

Zorzi, A.G. (1976). Ma il cumulo dei redditi è davvero illegittimo? *Giurisprudenza costituzionale*, *12*, 2207–2215.