

DECLARATION YEAR 2024

RE: Communication of personal details for tax, social security and insurance purposes.

I, the undersigned, _____ born in _____ Country _____
 on _____ and with registered residence in (*full address*) _____
 _____ Postal code _____ country _____, tel. _____
 e-mail _____ certified email (pec) _____
 Italian fiscal code _____, VAT number _____
 nationality _____, with residence for tax purposes in (*full address*) _____,
 _____, postal code _____ country _____, (foreign tax
 identification number _____), in relation to the contract for the following
 activity/assignment _____,
 which falls / does *not* fall within the scope _____ of my professional activity
 as _____ (indicate which), to be completed in (place)
 _____ in the period _____ in the capacity of
 _____ (specify whether, to undertake this activity, one is required to be
 included in a specific Register, as per one of the options indicated below)

DECLARE

under my own responsibility that I am a:

DECLARATION OF INCOME STATUS

NON-RESIDENT CASUAL (OCCASIONAL) SELF-EMPLOYED WORKER

N) I am a non-resident with no fixed workplace in Italy, who does not submit a tax return in Italy for my work in this particular case, and therefore my work activity does not fall under any of the cases listed above. Emoluments are subject to withholding tax (art. 25 Presidential Decree 600/1973)), insofar as there are no existing international double tax agreements between my Country of residence and Italy and/or the existing agreements do not provide for exemption of tax payments in Italy and/or I do not intend to request that the withholding agent apply the normal procedures.

In this case complete the payment request form named "SchedaRicevutaPrestazioniOccasionali"

Signed _____

O) I am a non-resident with no fixed workplace in Italy, who does not a submit tax return in Italy for my work in this particular case, so that my work activity non does not fall under any of the cases listed above. Remuneration is exempt from withholding tax (art. 25 Presidential Decree 600/1973) in accordance with the international bilateral double tax agreement between Italy and _____, pursuant to Law _____ art. _____, which provides for taxation of income from work activity, and in particular that deriving from this contract, in the place of residence. I attach the documents certifying my fiscal residence in _____ validated by _____.

Signed _____

P) I am a non-resident with no fixed workplace in Italy, who does not submit a tax return in Italy for my work in this particular case, so that my work activity non does not fall under any of the cases listed above. Remuneration is subject to/ exempt from withholding tax (art. 25 Presidential Decree 600/1973) by virtue of the provisions in the international bilateral double tax agreement between Italy and _____ pursuant to Law _____ art. ____, which provides for taxation of income from work activity, in particular that deriving from this contract, in the country _____. I attach the documents certifying my fiscal residence in _____ validated by _____.
Signed _____

In relation to all of the above, I also declare that:

1. I am NOT a dependent employee of any other Italian public administration.

Signed _____

2. I AM a dependent employee of another Italian public administration ¹

Name _____ of _____ Institution _____

Municipality _____ Province _____ postal code _____

Full address _____

to have requested and obtained the required authorization, which I attach to this form
Indicate the certified email address (**pec**) of the office that has issued the **authorization** _____

to have requested authorization because _____

SIGNED _____

DECLARATION FOR SOCIAL SECURITY PURPOSES –
INPS

For the purpose of INPS social security contributions pursuant to art. 2, par. 25-32 of Law 335/1995, I, the undersigned, confirm the abovesaid and declare that ²:

1)

2) I turned more than 65 (sixty-five) years old prior to 31 March/ 30 June 2001 and requested before this date, during the five-year transition period of application of the provisions in Ministerial Decree 282/1996, exemption from social security contributions and attach the following supporting documentation _____ (the transition period ended 31 March for individuals subject to the full rate– 33,72% and/or 30 June 2001 for individuals subject to the lower rate 24% – INPS memorandum no. 10416 May 2001) - (previous cases G, H, M and N);

¹ For the purpose of the authorization provisions pursuant to art. 53 of Legislative Decree 165/2001.

² These declarations, where compatible, may also be used by study grant recipients exempt from IRPEF, such as research fellowships, doctoral research grants, etc.

Signed _____

- 3) I have not exceeded the annual contribution limit of € 113.520.00³ and therefore authorize this administration to apply withholding tax. Should I exceed the limit, I undertake to inform the administration so as to stop its application and thereby save it from having to pay sums that are not due. Should I fail to do so, I will return the sum wrongly paid into my INPS separate national insurance and pension scheme as a result of my omission, pending reimbursement by the INPS itself (previous cases G, H, M and N) - NB This case is alternative to no. 4.

Signed _____

- 4) I have and/or will likely exceed the annual contribution limit of € 113.520,00 and therefore kindly request that this administration not to apply withholding tax. Should I not exceed the limit, I undertake to inform the administration so as to allow it to apply withholding tax and avoid non-compliance. Should I fail to do so, I shall repay the sum requested by the INPS due to my omission (previous hypotheses G, H, M and N) - NB This hypothesis is alternative to no. 3.

Signed _____

- 5) I have **submitted/will submit** (strike out whichever option does not apply) a self-declaration to the appropriate INPS (Italian National Social Security Institute) office, pursuant to art. 4 of Legislative Decree 166/1996 (previous cases G, H, M and N).

Signed _____

- 6) I hold mandatory social security coverage and/or an indirect pension or a surviving dependents' or direct pension and am therefore subject to 24% contribution⁴ (indicate welfare fund of affiliation _____). Should my status change, I undertake to communicate the variations in order to allow the correct calculation of contributions: 33.72% or 34.23%⁵ – (previous cases G, H, M and N) - NB this option is an alternative to no. 7.

Signed _____

- 7) I do not hold mandatory social security coverage and/or an indirect pension or a surviving dependents' or direct pension and am therefore subject to 33.72% or 34.23% contribution. Should my status change, I undertake to communicate the variations to the client in order to allow the correct calculation of 24% contributions – (previous cases G, H, M and N) - NB this option is an alternative to no. 6 and no. 7.

Signed _____

- 8) during the first period of tax year 2019, I have received payments/emoluments for non-habitual self-employment pursuant to art. 67, par. 1, letter l) of Presidential Decree 917/1986 for a total sum not exceeding €. 5,000.00, and in particular equal to €. _____, ___ = (indicate if equal to 0.00) and therefore request that this administration bears this in mind for the purpose of applying the INPS withholding tax (art. 44 Law 326/2003 – INPS memorandum no. 103/2004). Should I exceed the €. 5,000.00 cap, I undertake to inform the Institution so that it can apply the withholding tax and pay the amount due. Should I fail to do so, I am prepared to pay the related costs in full, relieving this Institution from any responsibility or expense incurred for non-payment of the INPS separate national insurance and pension scheme (previous cases M and N) - NB this option is an alternative to no. 9.

Signed _____

³ Valid for the year 2024

⁴ Rates for 2019 – INPS memorandum no. 19. dated 6 February 2019

⁵ For the higher rate see INPS memorandum no. 122/2017 or no. 18/2018: as of 1 July 2017, for collaborators, fellowship recipients and doctoral students in receipt of study grants, heads of administrative offices, auditors and outside auditors, those registered exclusively to the separate national insurance and pension scheme (*Gestione Separata*), non-pensioners and not VAT registered, owe an additional 0.51% contribution (to fund unemployment benefits - DIS-COLL).

- 9) during the first period of tax year 2019, I have received payments/emoluments for non-habitual self-employment pursuant to art. 67, par. 1, letter l) of Presidential Decree 917/1986 for a total sum in excess of €. 5.000,00, but not above the annual contribution limit of €. 103,055.00 and in particular equal to €. _____, ___ = and therefore request that this administration bears this in mind for the purpose of applying the INPS withholding tax (art. 44 Law 326/2003 – INPS memorandum no. 103/2004). Should I exceed the limit, I undertake to inform the administration so as to stop its application and thereby save it from having to pay sums that are not due. Should I fail to do so, I will return the excess sum paid by this Institution (previous cases M and N) - NB this hypothesis is an alternative to the previous one, no. 8.

Signed _____

I, the undersigned, a non-EU citizen pursuant to art. 1, par. 1324, 1325 and 1326 of Law 296/2006 and Ministerial Decree no. 149 dated 2 August 2007, for the purpose of deducting expenses for dependent family members (see the previous statement) attach (**compulsory documentation – mutually exclusive hypotheses**):

- o original copies of documentation issued by the Consular authority of my country of origin, translated into Italian and certified by the appropriate Prefect's office;
- o documentation with Apostille, for individuals from countries party to the Hague Convention of 5 October 1961;
- o valid documentation from the country of origin, pursuant to legislation there in force, translated into Italian and certified by the Italian consulate in the country where the document originated as a true copy of the original.

I, the undersigned, also attach certificates issued by the tax authorities in the country of residence to document the situation indicated in the previous letters b) and c) of art. 1 of Ministerial Decree no. 149 dated 2 August 2007.

(date) _____ SIGNED _____

I, the undersigned, resident in the EU and/or a State belonging to the European Economic Area (EEA) that ensures an adequate exchange of information with Italy, in relation to the provisions of par. 3-bis of art. 24 of the TUIR (Consolidated Tax Act), for the purpose of requesting tax credit for dependent family members (see the previous statement), declare that I meet the requirements and conditions set out in the MEF (Ministry of Economy and Finance) Decree dated 21 September 2015 and am a subordinate employee or similar, attach hereto a self-drafted affidavit in lieu of certification pursuant to art. 47 of Presidential Decree 445/2000, which certifies the requirements specified in art. 2 of the mentioned MEF Decree dated 21 September 2015 and undertake to respect the provisions therein.

(date) _____ SIGNED _____

As for the PROCESSING OF PERSONAL DATA, the notice, drafted in accordance with indications set out in art. 13 of EU Regulation 679/2016, is published on the University portal, under the Privacy section at <https://www.unisi.it/ateneo/adempimenti/privacy>.

You are advised to read the above-mentioned notice carefully. You are informed that:

data shall be processed in accordance with the principles set out in art. 5 (lawfulness, propriety, transparency, proportionality, relevance, accuracy, minimization of processing, limitation of retention, etc.) for the purposes of this contract. To fulfil any formalities derived, data may be transmitted to third parties (e.g.: INAIL, Internal Revenue Agency, etc.);

the personal data Controller is the University of Siena, represented by the Rector;

the personal data Supervisor is Avv.to Giuseppe Versaci;

Data shall be collected and processed with the help of paper and IT instruments through procedures that guarantee safety and confidentiality, and shall be stored in paper and/or digital archives;

the interested parties can exercise their right in respect of the University, pursuant to articles 15 and ss. of the European Regulations. In particular, they are entitled to access their personal data and request its correction, integration, cancellation (the so-called "right to be forgotten"), and limit its processing.

Having read carefully the notice on the processing of personal data published on the University portal under the section Privacy, I **AUTHORIZE** the University of Siena to process my personal data.

I, the undersigned, confirm, for tax, social security and insurance purposes, that my status corresponds to the previous letter _____ and I undertake to fulfil the relevant requirements, as well as communicate promptly any variations, exempting the commissioning Institutions from any related responsibility.

(date) _____

Signed _____

Re: receipt of emoluments from the University

I, the undersigned,

Italian Fiscal Code.

type of employment relationship
.....

Requests

that payments be made into the following:

- Bank account
 - Post office account (no postal savings books)
 - Prepaid card (only those with an IBAN code)
- (N.B. any penalties provided for by the ABI circular no. 2797 of 23/05/2003 for the omission of any part of the IBAN code will be payable by the recipient)

IBAN (27 alphanumeric characters)	

CIN ____ (1 letter) - ABI ____ (5 numbers)	
Bank
CAB _ _ _ _ _ (5 numbers)	Branch
.....	
(Branch	address
.....	
)	
account number _____ (12 alphanumeric characters)	
SWIFT CODE (for payments made into foreign accounts– 8/11 characters)	_____

N.B. the account must be registered solely or jointly in the name of the recipient.

Place and date, _____

Signed

ATTACHMENTS:

- **Copy of the IBAN code issued by the Agency**
- **Copy of the Italian fiscal code**

DATA REQUIRED FOR INCOME CERTIFICATION

(pursuant to art. 4, par. 6-ter and 6-quater, of Presidential Decree no. 322 issued 22 July 1998)

I, the undersigned,

Surname _____ Name _____

Italian fiscal code _____

Marital status:

Single

Married

Divorced

Legally and actually separated

Cohabiting

Widowed

Spouse's details

Surname _____ Name _____

Born in _____ on _____

Italian fiscal code _____ (mandatory: attach a copy of the fiscal card)

Signed _____

request

that the **INCOME CERTIFICATE (CU)**, for cases in which it is not sent by certified mail with return receipt to the address for tax purposes or uploaded in the *UGOV Stipendi* online service, be sent to the following non-institutional email address (i.e. not @unisi.it)

please write clearly

Signed _____

Date _____