UNIVERSITÀ
DI SIENA
1240

SELF-EMPLOYED WORK NOT HABITUALLY EXERCISED ASSIGNED TO RESIDENTS AND NON-RESIDENTS (Valid for 2026)

Personal details

Name _____

Surname _____

Residence _____

Italian fiscal code _____

Cell phone _____

e-mail _____

Place _____ Document date _____

Object of the Assignment:

Contracted assignment concerning (describe) _____ pursuant to the letter of engagement / contract dated _____. Assignment completed by _____ (indicate the date of completion of the assignment).

I hereby declare that I am not engaged in any activity and/or profession which gives rise to habitual self-employment income and that the above assignment is among the cases provided for under art. 67, par. 1, letter (l) of Presidential Decree 917/1986 and is therefore not subject to VAT due to the absence of the conditions set out in art. 5 of Presidential Decree 633/1972.

For the purposes of applying the INPS *Gestione Separata* contribution, provided for by art. 2, par. 26 of Law 335/1995 and by art. 44, par. 2 of Law no. 326 dated 24 November 2003 converting Decree Law 269/2003, I enclose herewith a declaration to verify whether the € 5,000.00 limit has been exceeded.

		Description	Partial Sum	Total Sum
A		Gross remuneration		
B		Documented expenses, as specified below, to be reimbursed (a copy of the documentation is attached): - Travel - Food - Board - Transportation - Other		
C		**Total remuneration plus reimbursements**	**A + B)**	
D		Taxable base for the INPS contribution under art. 44, par. 2 of Law 326/2003 for the part exceeding € 5,000.00 in the year 2020	A)	
E		1/3 share of the INPS contribution to be borne by the contracted worker within the limits of the bracket and/or ceiling ("**D**" / 100 * 24% or 33.72%) / 3 = 0.00		
F		Withholding Tax: 20% (Residents) or 30% (Non-Residents) pursuant to art. 25 of Presidential Decree 600/1973 (to be calculated on "C")		
G		**Net sum due**	**C - (E + F)**	

Stamp duty on the original copy € 2.00
(if the sum indicated at the letter "C" is greater than € 77.47)

Signed, the recipient _____

Signed, the holder of the funds _____

Annex no. 1

DECLARATION

I, the undersigned _____ declare that I have hitherto received, **excluding payments from the University of Siena**, during the 2026 tax year, income for self-employment activities not regularly exercised as per art. 67, par. 1, letter l), first sentence, DPR. 917/1986 for an amount not exceeding € 5,000.00, specifically € _____.___ (indicate also if equal to 0.00) and therefore request that this administration takes this information into account for the purposes of the INPS withholding tax (art. 44 Law 326/2003 - INPS Circular no. 103/2004).

Should I exceed the limit of €. 5,000.00, I undertake to notify the administration in order to allow application of the withholding tax and to enable the University to pay the amounts due.

Should I fail to do so, I declare that I am willing to bear the related costs in full, relieving the Institution from any burden and responsibility for the unintentional failure to pay the INPS contributions.

Date _____   Signed _____

Annex no. 2

DECLARATION

I, the undersigned _____ declare that I have hitherto received, **excluding payments from the University of Siena**, during the 2026 tax year, income for self-employment activities not regularly exercised as per art. 67, par. 1, letter l), first sentence, DPR. 917/1986 for an amount exceeding € 5,000.00, but not exceeding the annual contribution limit of € 119.650,00, specifically € _____.___ and therefore request that this administration take this information into account for the purposes of the INPS withholding tax (art. 44 Law 326/2003 - INPS Circular no. 103/2004).

Should I exceed the annual limit of € 119.650,00, I undertake to notify the administration in order to allow for the interruption of the withholding tax.

Should I fail to do so, I undertake to return the excess amounts paid by the University.

Date _____   Signed _____