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COSTO ANNUO LORDO CON ONERI A CARICO AMMINISTRAZIONE ANNO 2023

***Trattamento economico di professori e ricercatori universitari secondo il
nuovo regime***

***Adeguamento stipendiale aumento dello 0,98% - DPCM 8 gennaio 2024
pubblicato in G.U. n. 13 del 17/01/2024***

RICERCATORE JUNIOR

RICERCATORI A TEMPO DETERMINATO L. 240/2010 art. 24 comma 3 lettera a) TEMPO PIENO												
stip. a.l. 1.1.2023	stip. m. l. 1.1.2023	I. I. S. a.l. 1.1.2023	I. I. S. m.l. 1.1.2023	A. A. a.l. 1.1.2023	A. A. m.l. 1.1.2023	lordo dipendente 2023 (compreso tredicesima)	Contr. Tes. 24,20%	Contr.Op. Prev. 7,10%	IRAP 8,5%	DS INPS 1,61% su tutto	Costo a.l. Amm.	Costo m.l. Amm.
20.049,04	1.670,75	10.483,92	873,66	4.123,47	343,62	37.200,84	9.002,60	1.620,75	3.162,07	598,93	51.585,19	4.298,77

RICERCATORI A TEMPO DETERMINATO L. 240/2010 art. 24 comma 3 lettera a) TEMPO DEFINITO										
stip. a.l. 1.1.2023	stip. m. l. 1.1.2023	I. I. S. a.l. 1.1.2023	I. I. S. m.l. 1.1.2023	lordo dipendente 2023 (compreso tredicesima)	Contr. Tes. 24,20%	Contr.Op. Prev. 7,10%	IRAP 8,5%	DS INPS 1,61% su tutto	Costo a.l.Amm.	Costo m.l.Amm.
14.702,67	1.225,22	10.209,78	850,82	26.988,49	7.171,66	1.281,65	2.294,02	434,51	38.170,33	3.180,86

RICERCATORE" SENIOR"

RICERCATORI A TEMPO DETERMINATO L. 240/2010 art. 24 comma 3 lettera b) TEMPO PIENO +20%								
TRATTAMENTO OMNICOMPRESIVO								
stip. a.l. 1.1.2023	stip. m. l. 1.1.2023	lordo dipendente annuo (compreso tredicesima)	Contr. Tes. 24,20%	Contr.Op. Prev. 7,10%	IRAP 8,5%	DS INPS 1,61%	Costo a.l. Amm.	Costo m.l. Amm.
41.207,07	3.433,92	44.640,99	10.803,12	2.535,61	3.794,48	718,72	62.492,93	5.207,74

RICERCATORI A TEMPO DETERMINATO L. 240/2010 art. 24 comma 3 lettera b) TEMPO DEFINITO +20%								
TRATTAMENTO OMNICOMPRESIVO								
stip. a.l. 1.1.2023	stip. m. l. 1.1.2023	lordo dipendente annuo (compreso tredicesima)	Contr. Tes. 24,20%	Contr.Op. Prev. 7,10%	IRAP 8,5%	DS INPS 1,61%	Costo a.l. Amm.	Costo m.l. Amm.
29.894,94	2.491,24	32.386,18	7.837,46	1.839,53	2.752,83	521,42	45.337,41	3.778,12

DPCM 08/01/2024 AUMENTO 0,98%

PROF. ASSOCIATO TEMPO DEFINITO (II FASCIA)										
CL.	stip. a.l. 1.1.2023	stip. m. l. 1.1.2023	I. I. S. a.l. 1.1.2023	I. I. S. m.l. 1.1.2023	lordo dipendente annuo (compreso tredicesima)	Contr. Tes. 24,20%	Contr.Op. Prev. 7,10%	IRAP 8,5%	Costo a.l. Amm.	Costo m.l. Amm.
0	23.699,87	1.974,99	10.588,54	882,38	37.145,77	10.021,64	1.849,26	3.157,39	52.174,07	4.347,84
	23.699,87	1.974,99	10.588,54	882,38	37.145,77	10.021,64	1.849,26	3.157,39	52.174,07	4.347,84
1	25.334,33	2.111,19	10.588,54	882,38	38.916,44	10.521,34	1.949,83	3.307,90	54.695,52	4.557,96
	25.334,33	2.111,19	10.588,54	882,38	38.916,44	10.521,34	1.949,83	3.307,90	54.695,52	4.557,96
2	28.603,26	2.383,61	10.588,54	882,38	42.457,79	11.520,74	2.150,98	3.608,91	59.738,43	4.978,20
	28.603,26	2.383,61	10.588,54	882,38	42.457,79	11.520,74	2.150,98	3.608,91	59.738,43	4.978,20
3	30.237,75	2.519,81	10.588,54	882,38	44.228,48	12.020,45	2.251,56	3.759,42	62.259,91	5.188,33
	30.237,75	2.519,81	10.588,54	882,38	44.228,48	12.020,45	2.251,56	3.759,42	62.259,91	5.188,33
4	31.749,63	2.645,80	10.588,54	882,38	45.866,35	12.482,67	2.344,59	3.898,64	64.592,25	5.382,69
	31.749,63	2.645,80	10.588,54	882,38	45.866,35	12.482,67	2.344,59	3.898,64	64.592,25	5.382,69
5	32.505,57	2.708,80	10.588,54	882,38	46.685,28	12.713,78	2.391,10	3.968,25	65.758,42	5.479,87
	32.505,57	2.708,80	10.588,54	882,38	46.685,28	12.713,78	2.391,10	3.968,25	65.758,42	5.479,87
6	34.017,46	2.834,79	10.588,54	882,38	48.323,17	13.176,01	2.484,14	4.107,47	68.090,78	5.674,23
	34.017,46	2.834,79	10.588,54	882,38	48.323,17	13.176,01	2.484,14	4.107,47	68.090,78	5.674,23

PROF. ASSOCIATO TEMPO DEFINITO (II FASCIA)										
CL.	stip. a.l. 1.1.2023	stip. m. l. 1.1.2023	I. I. S. a.l. 1.1.2023	I. I. S. m.l. 1.1.2023	lordo dipendente annuo (compreso tredicesima)	Contr. Tes. 24,20%	Contr.Op. Prev. 7,10%	IRAP 8,5%	Costo a.l. Amm.	Costo m.l. Amm.
7	34.773,40	2.897,78	10.588,54	882,38	49.142,10	13.407,12	2.530,65	4.177,08	69.256,95	5.771,41
	34.773,40	2.897,78	10.588,54	882,38	49.142,10	13.407,12	2.530,65	4.177,08	69.256,95	5.771,41
8	36.285,30	3.023,78	10.588,54	882,38	50.779,99	13.869,35	2.623,68	4.316,30	71.589,32	5.965,78
	36.285,30	3.023,78	10.588,54	882,38	50.779,99	13.869,35	2.623,68	4.316,30	71.589,32	5.965,78
9	37.041,24	3.086,77	10.588,54	882,38	51.598,93	14.100,46	2.670,20	4.385,91	72.755,50	6.062,96
	37.041,24	3.086,77	10.588,54	882,38	51.598,93	14.100,46	2.670,20	4.385,91	72.755,50	6.062,96
10	38.553,13	3.212,76	10.588,54	882,38	53.236,81	14.562,68	2.763,23	4.525,13	75.087,85	6.257,32
	38.553,13	3.212,76	10.588,54	882,38	53.236,81	14.562,68	2.763,23	4.525,13	75.087,85	6.257,32
11	39.309,06	3.275,76	10.588,54	882,38	54.055,74	14.793,79	2.809,75	4.594,74	76.254,01	6.354,50
	39.309,06	3.275,76	10.588,54	882,38	54.055,74	14.793,79	2.809,75	4.594,74	76.254,01	6.354,50
12	40.820,96	3.401,75	10.588,54	882,38	55.693,63	15.256,02	2.902,78	4.733,96	78.586,38	6.548,87
	40.820,96	3.401,75	10.588,54	882,38	55.693,63	15.256,02	2.902,78	4.733,96	78.586,38	6.548,87

DPCM 08/01/2024 AUMENTO 0,98%

PROF. ASSOCIATO TEMPO PIENO (II FASCIA)												
CL.	stip. a.l. 1.1.2023	stip. m. l. 1.1.2023	I. I. S. a.l. 1.1.2023	I. I. S. m.l. 1.1.2023	A. A. a.l. 1.1.2023	A. A. m.l. 1.1.2023	lordo dipendente annuo (compreso tredicesima)	Contr. Tes. 24,20%	Contr.Op. Prev. 7,10%	IRAP 8,5%	Costo a.l. Amm.	Costo m.l. Amm.
0	32.559,57	2.713,30	11.114,09	926,17	6.872,44	572,70	54.185,58	13.112,91	2.413,83	4.605,77	74.318,09	6.193,17
	32.559,57	2.713,30	11.114,09	926,17	6.872,44	572,70	54.185,58	13.112,91	2.413,83	4.605,77	74.318,09	6.193,17
1	34.805,05	2.900,42	11.114,09	926,17	7.854,23	654,52	57.599,96	13.939,19	2.552,00	4.896,00	78.987,15	6.582,26
	34.805,05	2.900,42	11.114,09	926,17	7.854,23	654,52	57.599,96	13.939,19	2.552,00	4.896,00	78.987,15	6.582,26
2	39.296,05	3.274,67	11.114,09	926,17	8.508,74	709,06	63.119,72	15.274,97	2.828,35	5.365,18	86.588,21	7.215,68
	39.296,05	3.274,67	11.114,09	926,17	8.508,74	709,06	63.119,72	15.274,97	2.828,35	5.365,18	86.588,21	7.215,68
3	41.541,51	3.461,79	11.114,09	926,17	9.817,77	818,15	66.861,33	16.180,44	2.966,52	5.683,21	91.691,51	7.640,96
	41.541,51	3.461,79	11.114,09	926,17	9.817,77	818,15	66.861,33	16.180,44	2.966,52	5.683,21	91.691,51	7.640,96
4	46.526,50	3.877,21	11.114,09	926,17	9.817,77	818,15	72.261,74	17.487,34	3.273,26	6.142,25	99.164,59	8.263,72
	46.526,50	3.877,21	11.114,09	926,17	9.817,77	818,15	72.261,74	17.487,34	3.273,26	6.142,25	99.164,59	8.263,72
5	49.018,99	4.084,92	11.114,09	926,17	9.817,77	818,15	74.961,93	18.140,79	3.426,63	6.371,76	102.901,12	8.575,09
	49.018,99	4.084,92	11.114,09	926,17	9.817,77	818,15	74.961,93	18.140,79	3.426,63	6.371,76	102.901,12	8.575,09
6	54.003,96	4.500,33	11.114,09	926,17	9.817,77	818,15	80.362,32	19.447,68	3.733,38	6.830,80	110.374,18	9.197,85
	54.003,96	4.500,33	11.114,09	926,17	9.817,77	818,15	80.362,32	19.447,68	3.733,38	6.830,80	110.374,18	9.197,85

DPCM 08/01/2024 AUMENTO 0,98%

PROF. ASSOCIATO TEMPO PIENO (II FASCIA)												
CL.	stip. a.l. 1.1.2023	stip. m. l. 1.1.2023	I. I. S. a.l. 1.1.2023	I. I. S. m.l. 1.1.2023	A. A. a.l. 1.1.2023	A. A. m.l. 1.1.2023	lordo dipendente annuo (compreso tredicesima)	Contr. Tes. 24,20%	Contr.Op. Prev. 7,10%	IRAP 8,5%	Costo a.l. Amm.	Costo m.l. Amm.
7	56.496,46	4.708,04	11.114,09	926,17	9.817,77	818,15	83.062,53	20.186,22	3.886,75	7.060,31	114.195,81	9.516,32
	56.496,46	4.708,04	11.114,09	926,17	9.817,77	818,15	83.062,53	20.186,22	3.886,75	7.060,31	114.195,81	9.516,32
8	61.481,45	5.123,45	11.114,09	926,17	9.817,77	818,15	88.462,93	21.710,26	4.193,49	7.519,35	121.886,03	10.157,17
	61.481,45	5.123,45	11.114,09	926,17	9.817,77	818,15	88.462,93	21.710,26	4.193,49	7.519,35	121.886,03	10.157,17
9	63.018,49	5.251,54	11.114,09	926,17	9.817,77	818,15	90.128,06	22.180,18	4.288,07	7.660,89	124.257,19	10.354,77
	63.018,49	5.251,54	11.114,09	926,17	9.817,77	818,15	90.128,06	22.180,18	4.288,07	7.660,89	124.257,19	10.354,77
10	66.092,55	5.507,71	11.114,09	926,17	9.817,77	818,15	93.458,29	23.120,00	4.477,23	7.943,95	128.999,47	10.749,96
	66.092,55	5.507,71	11.114,09	926,17	9.817,77	818,15	93.458,29	23.120,00	4.477,23	7.943,95	128.999,47	10.749,96
11	67.629,59	5.635,80	11.114,09	926,17	9.817,77	818,15	95.123,42	23.589,91	4.571,81	8.085,49	131.370,62	10.947,55
	67.629,59	5.635,80	11.114,09	926,17	9.817,77	818,15	95.123,42	23.589,91	4.571,81	8.085,49	131.370,62	10.947,55
12	70.703,67	5.891,97	11.114,09	926,17	9.817,77	818,15	98.453,67	24.529,74	4.760,96	8.368,56	136.112,93	11.342,74
	70.703,67	5.891,97	11.114,09	926,17	9.817,77	818,15	98.453,67	24.529,74	4.760,96	8.368,56	136.112,93	11.342,74

PROF. ORDINARIO TEMPO DEFINITO (I FASCIA)										
CL.	stip. a.l. 1.1.2023	stip. m. l. 1.1.2023	I. I. S. a.l. 1.1.2023	I. I. S. m.l. 1.1.2023	lordo dipendente annuo (compreso tredicesima)	Contr. Tes. 24,20%	Contr.Op. Prev. 7,10%	IRAP 8,5%	Costo a.l. Amm.	Costo m.l. Amm.
0	35.481,53	2.956,79	11.151,64	929,29	50.519,26	13.771,24	2.595,02	4.294,14	71.179,65	5.931,64
	35.481,53	2.956,79	11.151,64	929,29	50.519,26	13.771,24	2.595,02	4.294,14	71.179,65	5.931,64
1	40.059,77	3.338,31	11.151,64	929,29	55.479,02	15.170,93	2.876,73	4.715,72	78.242,39	6.520,20
	40.059,77	3.338,31	11.151,64	929,29	55.479,02	15.170,93	2.876,73	4.715,72	78.242,39	6.520,20
2	42.348,91	3.529,08	11.151,64	929,29	57.958,92	15.870,78	3.017,59	4.926,51	81.773,80	6.814,48
	42.348,91	3.529,08	11.151,64	929,29	57.958,92	15.870,78	3.017,59	4.926,51	81.773,80	6.814,48
3	44.466,35	3.705,53	11.151,64	929,29	60.252,81	16.518,14	3.147,88	5.121,49	85.040,32	7.086,69
	44.466,35	3.705,53	11.151,64	929,29	60.252,81	16.518,14	3.147,88	5.121,49	85.040,32	7.086,69
4	45.525,07	3.793,76	11.151,64	929,29	61.399,76	16.841,81	3.213,03	5.218,98	86.673,58	7.222,80
	45.525,07	3.793,76	11.151,64	929,29	61.399,76	16.841,81	3.213,03	5.218,98	86.673,58	7.222,80
5	47.642,50	3.970,21	11.151,64	929,29	63.693,64	17.489,17	3.343,32	5.413,96	89.940,09	7.495,01
	47.642,50	3.970,21	11.151,64	929,29	63.693,64	17.489,17	3.343,32	5.413,96	89.940,09	7.495,01
6	48.701,21	4.058,43	11.151,64	929,29	64.840,57	17.812,84	3.408,47	5.511,45	91.573,33	7.631,11
	48.701,21	4.058,43	11.151,64	929,29	64.840,57	17.812,84	3.408,47	5.511,45	91.573,33	7.631,11

DPCM 08/01/2024 AUMENTO 0,98%

PROF. ORDINARIO TEMPO DEFINITO (I FASCIA)										
CL.	stip. a.l. 1.1.2023	stip. m. l. 1.1.2023	I. I. S. a.l. 1.1.2023	I. I. S. m.l. 1.1.2023	lordo dipendente annuo (compreso tredicesima)	Contr. Tes. 24,20%	Contr.Op. Prev. 7,10%	IRAP 8,5%	Costo a.l. Amm.	Costo m.l. Amm.
7	50.818,65	4.234,89	11.151,64	929,29	67.134,47	18.460,20	3.538,76	5.706,43	94.839,86	7.903,32
	50.818,65	4.234,89	11.151,64	929,29	67.134,47	18.460,20	3.538,76	5.706,43	94.839,86	7.903,32
8	51.877,36	4.323,11	11.151,64	929,29	68.281,41	18.783,88	3.603,91	5.803,92	96.473,11	8.039,43
	51.877,36	4.323,11	11.151,64	929,29	68.281,41	18.783,88	3.603,91	5.803,92	96.473,11	8.039,43
9	53.994,78	4.499,57	11.151,64	929,29	70.575,28	19.431,23	3.734,20	5.998,90	99.739,61	8.311,63
	53.994,78	4.499,57	11.151,64	929,29	70.575,28	19.431,23	3.734,20	5.998,90	99.739,61	8.311,63
10	55.053,51	4.587,79	11.151,64	929,29	71.722,24	19.754,91	3.799,34	6.096,39	101.372,89	8.447,74
	55.053,51	4.587,79	11.151,64	929,29	71.722,24	19.754,91	3.799,34	6.096,39	101.372,89	8.447,74
11	57.170,94	4.764,25	11.151,64	929,29	74.016,12	20.402,27	3.929,64	6.291,37	104.639,39	8.719,95
	57.170,94	4.764,25	11.151,64	929,29	74.016,12	20.402,27	3.929,64	6.291,37	104.639,39	8.719,95

PROF. ORDINARIO TEMPO PIENO (I FASCIA)												
CL.	stip. a.l. 1.1.2023	stip. m. l. 1.1.2023	I. I. S. a.l. 1.1.2023	I. I. S. m.l. 1.1.2023	A. A. a.l. 1.1.2023	A. A. m.l. 1.1.2023	lordo dipendente annuo (compreso tredicesima)	Contr. Tes. 24,20%	Contr.Op. Prev. 7,10%	IRAP 8,5%	Costo a.l. Amm.	Costo m.l. Amm.
0	49.011,15	4.084,26	11.902,42	991,87	11.220,33	935,03	77.210,04	18.684,83	3.455,26	6.562,85	105.912,98	8.826,08
	49.011,15	4.084,26	11.902,42	991,87	11.220,33	935,03	77.210,04	18.684,83	3.455,26	6.562,85	105.912,98	8.826,08
1	55.335,15	4.611,26	11.902,42	991,87	12.155,35	1.012,95	84.996,06	20.569,05	3.844,39	7.224,66	116.634,16	9.719,51
	55.335,15	4.611,26	11.902,42	991,87	12.155,35	1.012,95	84.996,06	20.569,05	3.844,39	7.224,66	116.634,16	9.719,51
2	58.497,16	4.874,76	11.902,42	991,87	14.025,40	1.168,78	90.291,62	21.850,57	4.038,96	7.674,79	123.855,94	10.321,33
	58.497,16	4.874,76	11.902,42	991,87	14.025,40	1.168,78	90.291,62	21.850,57	4.038,96	7.674,79	123.855,94	10.321,33
3	65.516,84	5.459,74	11.902,42	991,87	14.025,40	1.168,78	97.896,26	23.690,90	4.470,91	8.321,18	134.379,25	11.198,27
	65.516,84	5.459,74	11.902,42	991,87	14.025,40	1.168,78	97.896,26	23.690,90	4.470,91	8.321,18	134.379,25	11.198,27
4	69.026,67	5.752,22	11.902,42	991,87	14.025,40	1.168,78	101.698,59	24.611,06	4.686,88	8.644,38	139.640,90	11.636,74
	69.026,67	5.752,22	11.902,42	991,87	14.025,40	1.168,78	101.698,59	24.611,06	4.686,88	8.644,38	139.640,90	11.636,74
5	76.046,33	6.337,19	11.902,42	991,87	14.025,40	1.168,78	109.303,21	26.451,38	5.118,82	9.290,77	150.164,18	12.513,68
	76.046,33	6.337,19	11.902,42	991,87	14.025,40	1.168,78	109.303,21	26.451,38	5.118,82	9.290,77	150.164,18	12.513,68
6	79.556,13	6.629,68	11.902,42	991,87	14.025,40	1.168,78	113.105,50	27.442,85	5.334,79	9.613,97	155.497,11	12.958,09
	79.556,13	6.629,68	11.902,42	991,87	14.025,40	1.168,78	113.105,50	27.442,85	5.334,79	9.613,97	155.497,11	12.958,09

DPCM 08/01/2024 AUMENTO 0,98%

PROF. ORDINARIO TEMPO PIENO (I FASCIA)												
CL.	stip. a.l. 1.1.2023	stip. m. l. 1.1.2023	I. I. S. a.l. 1.1.2023	I. I. S. m.l. 1.1.2023	A. A. a.l. 1.1.2023	A. A. m.l. 1.1.2023	loro dipendente annuo (compreso tredicesima)	Contr. Tes. 24,20%	Contr.Op. Prev. 7,10%	IRAP 8,5%	Costo a.l. Amm.	Costo m.l. Amm.
7	86.575,79	7.214,65	11.902,42	991,87	14.025,40	1.168,78	120.710,13	29.588,95	5.766,73	10.260,36	166.326,18	13.860,51
	86.575,79	7.214,65	11.902,42	991,87	14.025,40	1.168,78	120.710,13	29.588,95	5.766,73	10.260,36	166.326,18	13.860,51
8	88.740,19	7.395,02	11.902,42	991,87	14.025,40	1.168,78	123.054,90	30.250,66	5.899,92	10.459,67	169.665,15	14.138,76
	88.740,19	7.395,02	11.902,42	991,87	14.025,40	1.168,78	123.054,90	30.250,66	5.899,92	10.459,67	169.665,15	14.138,76
9	93.069,00	7.755,75	11.902,42	991,87	14.025,40	1.168,78	127.744,44	31.574,09	6.166,28	10.858,28	176.343,09	14.695,26
	93.069,00	7.755,75	11.902,42	991,87	14.025,40	1.168,78	127.744,44	31.574,09	6.166,28	10.858,28	176.343,09	14.695,26
10	95.233,40	7.936,12	11.902,42	991,87	14.025,40	1.168,78	130.089,20	32.235,81	6.299,47	11.057,58	179.682,06	14.973,50
	95.233,40	7.936,12	11.902,42	991,87	14.025,40	1.168,78	130.089,20	32.235,81	6.299,47	11.057,58	179.682,06	14.973,50
11	99.562,19	8.296,85	11.902,42	991,87	14.025,40	1.168,78	134.778,73	33.559,24	6.565,83	11.456,19	186.359,99	15.530,00
	99.562,19	8.296,85	11.902,42	991,87	14.025,40	1.168,78	134.778,73	33.559,24	6.565,83	11.456,19	186.359,99	15.530,00