



GUIDE TO COMPLETING THE DECLARATION

Reason for the Declaration

The purpose of this Declaration is to document the personal, tax and social security position of the declarant, in order to allow Alma Mater Studiorum – University of Bologna to correctly withhold tax, social security and compulsory insurance payments.

The Self-Declaration is an important instrument, in which the declarant accepts full responsibility, including under criminal law, for the facts declared. For this reason, and to make data processing easier, please write in a legible hand at all times and fill in all required fields as instructed.

Who must submit a Declaration

The Declaration is mandatory for all those who currently hold a position or who intend to take up a position at Alma Mater Studiorum – University of Bologna to carry out the following activities:

- Teaching.
- Teaching modules.
- Teaching support.
- Language training.

How to submit your Declaration

The Declaration must **be submitted to the teaching structure that assigns the position or attached to the call for applications.**

If the information provided changes over time, the Declaration must be timely updated by informing the Degree Programme Office that assigned the position.

Sections of the Declaration

The Self-Declaration has three SECTIONS:

- SECTION 1 – PERSONAL DETAILS AND METHOD OF PAYMENT
- SECTION 2 – TAX AND SOCIAL SECURITY INFORMATION
- SECTION 3 – OTHER TAX AND SOCIAL SECURITY INFORMATION

The declarant must complete and submit ALL sections.

The sections must be completed in block letters. The declarant must indicate the date and sign with their full name in a legible way at the bottom of the document.

INSTRUCTIONS FOR COMPLETION:**SECTION 1 – Personal details and method of payment**

Please tick "Correction of Declaration" if you are submitting your Declaration to amend an existing one.

Personal details of the declarant

Surname (if you are a married woman, your maiden name), name, sex, Italian fiscal code, nationality, date and municipality of birth (if you were born abroad, only your country of birth), tax domicile on 1 January of the year of reference and, only if this has changed, tax domicile on a subsequent date.

The home address and tax domicile of natural persons are usually the same.

Method of payment

Payment to bank current account or BancoPosta or a Prepaid Card with IBAN. To ensure that the payment is successful, the declarant must be the holder or a joint holder of the account.

IBAN CODE: 27 alphanumeric characters.

Payments may also be made to foreign accounts. If you hold a European bank account (SEPA), you must provide the BIC/SWIFT code as well. For non-European bank accounts, the ABA routing number must be provided.

SECTION 2 – Tax and social security information

The declarant must tick the box marked by the letter that identifies their activity. The following table summarises the cases, identification letters and SECTIONS to be completed.

PLEASE SELECT ONE LETTER ONLY.

ATTENTION: if the VAT number is opened as an individual company, the tax regime is not compatible with teaching and teaching support as activities carried out on a personal basis. Therefore it will not be possible to make an invoice and it must be crossed out one of the options between C and D.

PERSON REGISTERED FOR VAT WHO CARRIES OUT:	LETTER (identification code)
<ul style="list-style-type: none">Teaching or teaching support or language training activity that falls within the scope of the activities for which the person is registered for VAT – NORMAL TAX SCHEME (The economic activity for which you are registered for VAT is relevant to the activity you carry out at Unibo)	A B
<ul style="list-style-type: none">Teaching or teaching support or language training activity that falls within the scope of the activities for which the person is registered for VAT – SPECIAL TAX SCHEME so-called "MINIMI" pursuant to Law 244/2007 and Decree-Law 98/2011 (The economic activity for which you are registered for VAT is relevant to the activity you carry out at Unibo)	A1 B1
<ul style="list-style-type: none">Teaching or teaching support or language training activity that falls within the scope of the activities for which the person is registered for VAT – SPECIAL TAX SCHEME so-called "FORFETTARIO" pursuant to Law 190/2014, as amended (The economic activity for which you are registered for VAT is relevant to the activity you carry out at Unibo)	A2 B2

<ul style="list-style-type: none"> Teaching or teaching support or language training activity that does NOT fall within the scope of the activities for which the person is registered for VAT (The economic activity for which you are registered for VAT is NOT relevant to the activity you carry out at Unibo) 	C
PERSON NOT REGISTERED FOR VAT	LETTER (identification code)
<ul style="list-style-type: none"> Teaching or teaching support or language training activity that does not fall in any of the above categories 	D

SECTION 3 – Other tax and social security information

3.1: The declarant must indicate if they are a:

- Public sector employee. In this case, please indicate the name and tax identification number of your home Organisation in the relevant boxes.
- Private sector employee.
- In both cases, the hiring date and contract termination date (for fixed-term contracts) or the hiring date alone (for permanent contracts) must be indicated.

Public sector and private sector employees only include those who are in a fixed-term or permanent employment contract with an Organisation (**i.e. scholarship holders, PhD students, research fellows, coordinated and continuous collaborators, self-employed workers are not employees**).

3.2: Please indicate the name of the pension scheme or fund, other than the INPS Separate Pension Scheme, Law 335/95, into which pension contributions are paid.

3.3: The INPS rate is 24% for holders of direct, indirect or survivor's pensions. The tax rate is split 1/3 to the taxpayer and 2/3 to the Organisation.
If you are registered with a pension fund other than the INPS Separate Pension Scheme, Law 335/95, your INPS rate is 24%, i.e. 1/3 to be paid by the taxpayer and 2/3 by the Organisation. Please indicate your pension scheme or fund, according to the following table:

	Main Pension Schemes and Funds:
001	Pensioners of all mandatory pension institutions
002	Direct pension holders
101	Employee pension fund (INPS)
102	Craft workers (Artigiani)
103	Sales workers (Commercianti)
104	Independent farmers, tenant farmers and sharecroppers (Coltivatori diretti)
105	Voluntary contributions
106	Imputed contributions (CIG, etc.)
107	INPS – Special funds
201	Employees of local bodies and employees of State administrations
301	Certified public accountants
302	Accountants
303	Engineers and architects
304	Surveyors (Geometri)
305	Lawyers
306	Labour consultants
307	Notaries

308	Medical doctors
309	Pharmacists
310	Veterinarians
311	Chemists
312	Agronomists
313	Geologists
314	Actuaries
315	Professional nurses, healthcare assistants, children's nurses
316	Psychologists
317	Biologists
318	Industrial technicians (Periti industriali)
319	Agricultural technicians (Agrotecnici, periti agrari)
320	Journalists (INPGI)
401	INPDAI – Business executives
501	ENPALS – Entertainment workers
601	IPOST – Poste Italiane S.p.a. employees

3.4: The rates applicable to remuneration relevant for INPS purposes pursuant to Law 335/95 (e.g. coordinated and continuous collaborations, research fellowships, PhD programmes) are either 35.03% or 24%, up to an annual maximum of 120,607.00 euro. Above 120,607.00 euro, no amount is payable to INPS as contribution.

The declarant must inform the University on a timely basis if the above maximum has been exceeded, so that withholdings can be stopped and undue payments avoided.

If, conversely, the declarant is not registered with the INPS Separate Pension Scheme, pursuant to Ministerial Decree 282/96, Article 4, paragraph 1, points a) and b), please tick the appropriate option.

If you have not registered with the INPS Separate Pension Scheme yet, you can do so online at www.inps.it – Online Services – or via the multi-channel contact centre – toll-free number 803164.

3.5: Those who receive remuneration of any kind (salary as employees, fees as collaborators or consultants, pension payments) from the State must indicate whether this exceeds the amount of 240,000.00 euro. If the above maximum is exceeded, the public administration that pays the highest remuneration will reduce it as necessary (Article 23-ter of Decree-Law 201/2011 and Article 1, paragraph 471 of Law 147/2013 - Article 13 of Decree-Law 66/2014).

3.6: It is important to declare that you wish to claim tax credit (Article 13 TUIR) because credit is NOT a tax, but rather a tax incentive for those who receive employment or assimilated income. Tax credit cuts/decreases the gross IRPEF (income tax) that you would otherwise have to pay to the Tax Authority. The actual IRPEF payable on your remuneration (net tax) is therefore calculated by subtracting any tax credit due (for dependent family members, employment income, etc.) up to the total amount of your gross tax.

The following cases may occur:

- 1) If the declarant claims or has claimed tax credit during the calendar year, because:
 - They are in coordinated and continuous collaborations with other entities, i.e. **other than the University of Bologna**,
 - They carry out work as employee,
 - They expect that their total income will be such to considerably reduce any credit due,

they can ask Alma Mater Studiorum not to apply credit. In this case, the declarant must tick the FIRST box in 3.6.

2) If the declarant wishes to claim tax credit for employment income, they must tick the SECOND box in 3.6. For contracts of less than one year, tax credit applies proportionally to the number of days worked.

3) If the contract duration is shorter than the academic year **and** the declarant expects this to be the only income they receive in the year, the declarant may claim tax credit for fixed-term employment income in the amount of 1,380.00 euro, regardless of the duration. In this case, the declarant must tick the THIRD box in 3.6.

Please note: Unless you opt out, the designated Office will apply tax credit for employment income.

3.7: For the purpose of completing the CU Form (Certificazione Unica), please indicate the tax identification number of your dependent spouse. The declarant must also indicate the date as of which their spouse has been dependent on them.

3.8: As a rule, tax credit for dependent family members is split among those entitled to it. This means that the same person may be dependent on more than one taxpayer, but the total dependency percentage may not exceed 100%.

To the purpose of tax deduction family members are:

- Husband or wife not legally and effectively separated;
- Children, including step-children or adopted or in temporary custody;
- Other family members: parents; grandparents; great-grandparents if living with the taxpayer.

In 2025:

for children under 21 years old, deductions are not paid by Alma Mater Studiorum due to the application of "Assegno Unico Universale";

for children from over or equal to 21 to 30 years old, deductions are paid by Alma Mater Studiorum.

Children up to 24 years old are fiscally dependent only if they have a personal income not exceeding 4.000 euros gross annual income.

Children from 24 to 30 years old and other family members (parents, grandparents, great-grandparents) are fiscally dependent only if they have a personal income not exceeding 2,840.51 euros gross annual income.

If during the year the family member's income has exceeded the gross annual income, deduction is not due, not even partially.

Deductions are due only for the months in which the required conditions are satisfied.

Deductions for dependent spouse and children are due even if they are resident abroad.

It's necessary, in order to properly issue the Certificazione Unica and the 730 pre-compiled declaration, to declare the data for all dependent family members, including children under 21 or equal, for whom tax credits are not recognised, because of the assegno unico universale.

After ticking the appropriate box (dependent child, disabled child or other family member), please indicate:

- The tax identification number of the dependent family members (children or other family members).
- The date of birth of each dependent child (dd/mm/yyyy).
- The declarant's dependency percentage for each dependent child or other family member.

3.9: If the declarant received or expects to receive remuneration relevant to different IRPEF tax rates or from different clients during the calendar year and wishes to avoid the withholding to be too high upon submitting their tax return, they can ask the University to apply a higher IRPEF tax rate than the tax rate that would normally apply based on the remuneration paid by the University itself. The current tax rates above the minimum rate are: 35%, 43%.

3.10: A 1,200.00 euro income supplement per year has been confirmed for incomes up to 15,000.00 euro (Article 1, paragraph 3, Law no. 234 of 30 December 2021).
An income supplement up to 1,200.00 euro may be claimed by income earners between 15,001.00 and 28,000.00 euro, as long as the total amount of tax credit pursuant to the above-mentioned law exceeds the gross tax.

If the declarant's total income exceeds 28,000.00 euro or if the declarant receives an income supplement pursuant to Law 21/2020 from another employer, they must ask the University to OPT OUT.

Please note: Unless you opt out, the designated Office will apply the income supplement, where due.