



TAX AND SOCIAL SECURITY DATA COLLECTION FOR CO.CO.CO INCOME
(Art. 50, par. 1, letter c-bis) TUIR

i. DIRECTORATE/DEPARTMENT/CENTRE/SYSTEM

I, the undersigned

Ph.

ATTENTION: an E-MAIL ADDRESS WITHOUT UNIPI EXTENSION must be given in order to receive the web pay slip and the C.U. (the Italian annual declaration of taxes withheld by the employer)

E-MAIL

Italian tax code/ 'Codice Fiscale':

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ATTENTION: an Italian tax code is required also for payment of foreign individuals

CITIZENSHIP

and (if resident abroad) foreign identification code:

I declare

under my own responsibility:

- that I was born on

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

city

prov.

Country:

- that, as at 01.01.2025, my fiscal domicile is in

- via/piazza

nr.

C.A.P.

--	--	--	--	--	--

city

prov.

- that my tax residence is in

- Marital status



- that I am the holder of the following IVA/VAT number

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- that I am enrolled in the professional register or list

- that I am registered with the social security fund or institution

- that I am currently in the following profession

- that I carry out the assignment in the following country¹

¹ This information is important especially if the service is performed remotely and does not include a stay in Italy.

METHOD OF PAYMENT

- I declare that I choose the following method of payment for said assignment:

With receipt of the same Credited to bank/post office c/a |
IBAN COORDINATES ***in the name or co-owned by the collaborator***

NAZ ID	CIN E	CIN	ABI	CAB	ACCOUNT NUMBER

bank Agency No. _____

address _____

Postal code

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 city

BIC/SWIFT (Foreign Banking Institutions)

Note: IBAN is mandatory.

FOR FISCAL RESIDENTS ABROAD operating in presence

- (if resident abroad and the service is performed in Italy) I request

to avail myself

not to avail myself

of the Convention for the avoidance of double taxation between Italy and (foreign country of residence) upon presentation of the prescribed documentation provided by the foreign tax authority

- In particular, I request the application of Article ... of the current Italy/..... Convention.

Section II - Declaration of projected income

I declare that – for the tax year 2025 – my projected income will be

EUR _____

possibly including EUR _____

relating to emoluments paid following the application of the brain gain/repatriated workers scheme and, in any case, net of income relating to the real estate unit used as the principal dwelling¹

In the remainder of this document, the term “coordinated and continuous collaborator” also includes “temporary collaborations” as defined in the current “Regolamento sugli incarichi esterni” (External Appointments Regulation).

¹ If you have received emoluments related to the “brain gain” and “repatriated workers” schemes, your income will be lowered by the percentages required by law: however, it must be declared in full for the purposes of specific deductions and bonuses.

Section III - Tax declaration relating to tax deductions

(art. 50, par. 1 letter c) and art. 50 par. 1 letter C-bis TUIR)

For the recognition of residual tax DEDUCTIONS (after entry into force of the legislation on INPS allowance for children – ‘assegno unico’) pursuant to Article 12 paragraphs 1 and 2, 3 and 4 of the Unified Text of Direct Taxes (Presidential Decree 917/1986) I declare that I am entitled to the following deductions. In my capacity as substitute taxpayer, I DECLARE that the family members indicated below, potentially subject to the residual tax deductions, do not possess in the tax period of reference a total income exceeding EUR 2,840.51 including the main residence and for children under 24 years of age an income exceeding EUR 4,000.00. PLEASE REMEMBER THAT EXEMPTED INCOME DOES NOT CONTRIBUTE TO THE STATUS OF DEPENDENT FAMILY MEMBERS; e.g. the receipt of a doctoral scholarship or allowance does not cause the condition of being a dependent family member to be waived if the other conditions are met.

Please note that the Budget Law for 2025 (Law 207/2024) has established that tax deductions for dependent children are due only up to the age of 30 unless there are situations of ascertained disability (Article 1 paragraph 11 letter a), no. 1)) pursuant to Law 104/1992.

Please also note that the Budget Law for 2055 (Law 207/2024) has limited the deduction for “other dependents” only to relatives in the ascending line (Article 1(11)(a)(2)) who cohabit with the taxpayer.

Finally, please note that the Budget Law for 2025 (Law 207/2024) has restricted the use of deductions for dependent family members of **foreign citizens not residing in Italy to cases where their dependents reside in Italy** (Article 1 paragraph 11 letter b)

Based on these principles, the following information is required:

Preliminary declarations on deductions

I request no deductions (the option is binding for the entire tax year).

I authorise the allocation of deductions:

to be calculated and attributed on the basis of the presumed annual total income paid by the withholding agent;

to be calculated and attributed on the basis of the presumed annual total income reported in Section II;

I REQUEST, if applicable (declared income in Section II equal to or less than EUR 15,000), to allocate the amount of the minimum non-proportional deduction (EUR 1,380) in full at the time of tax adjustment and not monthly.

Declaration for the purposes of individual deductions (tax codes always required) - for foreigners, make sure that family members reside in Italy (see Section III):

Dependent spouse deduction:

for a dependent spouse who is neither legally nor actually separated:
 SURNAME _____ NAME _____
 born in _____ () on _____ C.F. _____

Possible deduction for disabled children (any age)

indicate : SURNAME _____ NAME _____ born
 in _____ () on _____ C.F. _____

Possible deduction for dependent children aged over 21 years and under 30

indicate : SURNAME _____ NAME _____ born
 in _____ () on _____ C.F. _____

indicate : SURNAME _____ NAME _____ born
 in _____ () on _____ C.F. _____

Dependent children under the age of 21 who are eligible for the INPS universal allowance (assegno unico):

indicate : SURNAME _____ NAME _____ born
 in _____ () on _____ C.F. _____

indicate : SURNAME _____ NAME _____ born
 in _____ () on _____ C.F. _____

Deduction for other dependents (only cohabiting ascendants)

For no. ___ other dependents (indicate relationship in note) to the extent of
 100% () 50% ()

SURNAME _____ NAME _____
 born in _____ () on _____
 C.F. _____

Section IV – Declaration for Supplementary Allowance purposes

Preliminary declarations on supplementary allowance:

- I HEREBY REQUEST** that the supplementary allowance be withheld even if it is due
- I WILL** independently determine the supplementary allowance in my tax return since the income reported in Section II exceeds EUR 15,000

Declarations on the treatment of the supplementary allowance

- I HEREBY REQUEST** the application of the supplementary allowance if the statutory requirements are met on the basis of the income projections for 2025 set forth in Section II and confirm that my presumed yearly income will not exceed EUR 15,000.00.
- I UNDERTAKE** to promptly declare any change that, by altering my income situation, could change the conditions for entitlement to the supplementary allowance.

Section V - Declarations for Social Security purposes

In connection with the assignment given to me on

with effect from to

and consisting of the following _____

I declare

under my own responsibility:

1. that I am subject to the INPS contributory regime (for the year **2025**) as per Article 2 paragraph 26 et seq. of Law 335/95 - INPS (the Italian National Social Security Institute) Separate Social Security Regime (Gestione Separata - INPS Circular 27/2025):

- INPS contribution of **35.03%** as I am a coordinated and continuous collaborator with no social security coverage
- INPS contribution of **24%** as I am already enrolled in another social security fund or already a pensioner (coordinated and continuous collaborator (co.co.co.) or occasional self-employed worker with an income exceeding EUR 5,000.00)

I also declare:

<input type="checkbox"/> that I am a permanent employee at _____
Street _____ Postal code _____ City _____ Country _____
Company phone _____ Company PEC _____ CF/PIVA/VAT _____

<input type="checkbox"/> that I have a fixed-term employment relationship at _____
period from _____ to _____
Indicate the type of employment relationship (employee, coordinated and continuous collaborator (co.co.co.), research grant holder, etc.) _____
Street _____ Postal code _____ City _____ Country _____
<input type="checkbox"/> Company phone _____ Company PEC _____ CF/PIVA/VAT _____

I declare that I have activated my contribution position at INPS following the separate social security regime

2. For non-resident co.co.co temporary collaborators:

I declare that I have and enclose herewith the A1 document on applicable social security legislation

Declaration for contribution ceiling purposes

For the year 2025, I declare that I will not exceed the contribution ceiling corresponding to a co.co.co. income of EUR 120,607.00 and therefore authorise the University administration to apply the contribution withholding. However, I undertake to communicate any exceeding of this ceiling.

Section VI - Declarations for INAIL purposes

I declare that I authorise the employer to apply the withholding tax at the time of paying the emoluments.

2 INAIL minima and ceilings in force in 2025:

annual minimum EUR 20,258.760; monthly EUR 1,688.23; annual ceiling EUR 37,623.36; monthly EUR 3,135.28

Date _____

Signature
