UNIVERSITÀ DI PISA

Annex B occasional self-employment income YEAR 2025

TAX AND SOCIAL SECURITY DATA COLLECTION FOR OCCASIONAL SELF-EMPLOYMENT INCOME

Art. 67, par. 1, letter l) TUIR

Section I - General Part. Personal data and option for the application of the convention against double taxation for non-residents

*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': | | | | | | | | | | | | | | | | |

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. ____

_____

- To have tax residence in_____
- Marital status _____

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

- 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 country[1] _____

- that I am a permanent employee at _____

Fill in the following data even if the employing institution/company is abroad:

Via _____ C.A.P. | | | | | | City _____ Prov. _____

Tel._____email_____/PEC _____

C.F./P.IVA/VAT _____

- that I have a fixed-term employment relationship at_____

indicate the period (DD/MM/YY):

from_____to ___

Fill in the following data even if the employing institution/company is abroad:

Via___ _____ C.A.P. | | | | | | City _____ Prov. _____

Tel._____email_____/PEC_____

C.F./P.IVA/VAT _____

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

- 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 _____ city

_____ Postal code ☐☐☐☐☐

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.

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SECTION II – OCCASIONAL SELF-EMPLOYMENT –

Declarations for Social Security purposes – to be completed by occasional self-employed persons whose income exceeds EUR 5,000.00 in the reference year

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 **33.72%** as I am an **occasionally self-employed worker**, my income (from occasional work) exceeded EUR 5,000.00 at the time of payment, and I do not have any other 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 declare that I have activated my contribution position at INPS following the separate social security regime.

2. For non-residents:

☐ 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.

The occasional self-employed worker whose income, net of expenses, exceeds EUR 5,000.00 (solely from occasional work) or eventually does so, shall also declare the following in table form when the threshold is exceeded:

Date of payment of the compensation by Unipi (or instalments thereof)	**Sum paid by Unipi (net of expense reimbursements)**	**Sums paid by other principals as of the date of payment by Unipi[1]**	**Total income (net of expense reimbursements) including payments from other principals as of the date of payment by Unipi**

Date_____

The Occasional self-employed worker_____

1 In the case of simultaneous payments from several principals, please indicate them individually, using simple abbreviation for privacy, by adapting this column.