UNIVERSITÀ DEGLI STUDI DI MILANO

PERSONAL DATA DECLARATION BY EXTERNAL COLLABORATORS

I, the undersigned

Surname _____   Name _____

Tax code[1]: ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Or, <u>if residing abroad</u>, foreign ID code[2]: _____

under my responsibility HEREBY DECLARE THAT

- I was born on ☐☐☐☐☐☐ in _____ province _____

- I have _____ citizenship

- landline/mobile phone number _____

- email address _____

- residing in (address) _____

  postcode ☐☐☐☐☐ city _____ province _____

- my place of residence is the same as my fiscal residence: yes ☐ - no ☐

- my domicile is at (address) _____

  postcode ☐☐☐☐☐ city _____ province _____

- (*For foreign residents only[3]*) I hereby declare that:

  ☐ I do not take advantage ☐ I take advantage of double tax agreements between Italy and (*please specify the foreign Country of residence*) _____
  Not requesting the application of the International Convention against double taxation, I agree to pay taxes in Italy at the rate of 30% of the compensation.

- (*For foreign residents only[4]*) I hereby declare that:

  I ☐ am not ☐ am registered in the country of residence in a compulsory social security scheme. In case, indicate your registration number _____

- (*If employees at Italian Public Institutions or private Institutions/companies*)

  ☐ I am employed at a public Institution/company[5].

  Indicate if you are a ☐full time or ☐part time employee

  Indicate the percentage of your part time: ☐ up to 50% ☐ more than 50%
  Name of the public Institution/company: _____
  Fiscal Code of the public Institution/company: _____

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[1] · <u>**If residing abroad**</u>: citizens residing abroad, who do not need a tax code, shall ask to be issued one by the Italian diplomatic/consular authorities in their Country of residence. The tax code is issued by Consular Authorities through the online platform linked to the tax registry.

[2] Collaborators residing abroad <u>must</u> report this code:

[3] Collaborators <u>residing abroad</u> who take advantage of double tax agreements must attach a declaration issued by the relevant foreign fiscal authorities certifying the collaborator's fiscal domicile or place of residence and D form from Income revenue Authority (Agenzia delle Entrate) stamped and signed.

[4] For collaborators residing abroad registered in their country of residence in a compulsory social security scheme, the University of Milan will comply the INPS circular 102 of 10/16/2018.

[5] Collaborators <u>employed at Public Institutions or State bodies</u> must also attach the authorisation issued by the aforementioned institution they work at for them to collaborate with the University of Milan, as provided for by art.53 of Leg. Decree no.165/2001. No.165/2001.

address _____ Postcode ▢▢▢▢▢ city _____ province ____

Certified email address_____

☐ I am employed at a private Institution/company

- *(For employees at Italian Public Institutions/Companies only)* I hereby declare that:

  for the purposes of applying the art. 23-ter, of the Legislative Decree 201/11 I ☐ have ☐ have not exceed the salary limit of 255,127.83 Euros (for the current fiscal year) and I undertake to communicate any exceeding

  ☐ I am retired

- I choose the following payment method to be remunerated:

▢ **IBAN code - bank transfer on bank account <u>held by or co-held by</u> the collaborator**

Country ID code	International CIN	CIN	Bank identification number	Bank branch identification number	Bank account number
▢▢	▢▢	▢	▢▢▢▢▢	▢▢▢▢▢	▢▢▢▢▢▢▢▢▢▢▢▢

SWIFT BIC code [＿＿＿＿＿] (COMPULSORY FOR FOREIGN BANK ACCOUNTS)

Name of the bank _____   Number of the bank branch ____

address _____ city _____ postcode ▢▢▢▢▢

DECLARATION OF FISCAL POSITION FOR SOCIAL SECURITY PURPOSES

under my own responsibility **I hereby declare**

to render the following services:

1. *Professional assignment:*

   - To hold the following VAT number   ▢▢▢▢▢▢▢▢▢▢▢

☐ To hold a VAT number under minimum/flat-rate system;

☐ To hold a VAT number under ordinary system;

☐ Not to hold a VAT number as member of the following collective entity (professional firm of membership):

Name_____

address_____ postcode_____

VAT number_____

- To be registered within the following professional fund (Please specify whether at 2% or 4%) or welfare fund _____

- the work done or to be done ☐ falls within ☐ does not fall within the activity for which I have a VAT number.

2. _Collaboration Agreement_ – **subject to the tax system as provided for by art.2, paragraph 26 and following, of Law no.335/1995 - Specific Management of Self-Employment:**

☐ Social security tax equal to one third of **35,03%** of the taxable income (tax rate pertaining to 2022 - Law no. 234/2021 of 30 December 2021, article 1, paragraph 223) for individuals having no social security fund;

☐ Social security tax equal to one third of **24,00%** due by individuals under a subordinate employment agreement, by retired individuals or by individuals under a different compulsory retirement treatment (professional fund) - (tax rate pertaining to 2022);

N.B.: Social security tax rates may vary in the following years as a result of updated provisions

- As regards the remuneration for <u>collaboration services</u>, I the undersigned require that the maximum IRPEF (i.e., personal income tax) tax rate be applied at (_tick the relevant box_):
  23% ☐   35% ☐   43% ☐
  In default of the aforementioned declaration, the basic tax rate at **23%** shall be applied.

- <u>Only for collaborations by **non-holders of a VAT number and not under further subordinate employment agreements**</u>:

  I, the undersigned, hereby ☐ require☐ do not require that fiscal deductions for subordinate employment be applied (under art.13 of Unique Code on income tax)

3. _Occasional assignment_:

☐ Not to be subject to the tax system under option 1 or 2 it being an occasional assignment;

_or_

<u>Only for occasional collaborators whose income is over €5000 during the current calendar year: subject to the tax system under art.2, paragraph 26 and following, of Law no.335/1995 - Specific Management of Self-Employment:</u>

☐ Social security tax equal to one third of 24,00% due by individuals under a subordinate employment agreement, by retired individuals or by individuals under a different compulsory retirement treatment (professional fund) - (tax rate pertaining to 2022);

I, the undersigned, hereby declare that, during the current year (_choose the relevant option_):

☐I was issued remunerations for occasional assignments **other than those issued by the University of Milan:** €
_____

☐I was not issued any remuneration during the year in which the present form was signed.

<u>The Administration is relieved of any responsibilities resulting from fiscal adjustments due by the collaborator as per the aforementioned declared options.</u>

<u>I, the undersigned, undertake to notify the University of Milan without delay of any modifications to the aforementioned declarations and relieve the University of any responsibilities resulting from the use of outdated personal, fiscal, tax and bank data.</u>

The requested data shall be processed by the University of Milan as the data controller in the person of the Manager of the Staff Remuneration and Career Advancement Division and by their delegates. Please be reminded that, under art.7 of Leg. Decree no.196/2003 of 30 June 2003, the data subject has the right to know which of their data were used by the Controller. Should data be partially incorrect, the data subject has the right to update, amend, and integrate their data; the data subject also has the right to, under the provisions by art.7, object data processing as well as, in the event of breach of law, to cancel, anonymise, and stop their data from being processed.

Consent to data processing is not required as per art.24 of Leg. Decree no.196/2003 of 30 June 2003.

Date

Signature

_____

_____