

POLITECNICO DI MILANO



Remuneration

Visiting Professors who are employed by the Politecnico (fixed-term or open-end contract) or who supply services as self-employment, in all the cases envisaged, when taking up their jobs are required to fill in all the necessary forms giving their identity details, social security and tax details. In particular they must:

- return a signed copy of the contract (in Italian and in English)
- hand over a copy of the documents necessary for regular performance of work (copy of passport, residence permit, etc.)
- notify their address in Italy
- notify their tax code (to be requested from the Ufficio delle Entrate - Revenue Office- or Italian Consulate) or in case of Professional Services or VAT number their foreign identification code
- notify the mode of payment (Personal Details Sheet for Consultant).

Contributions and Tax Due for Employment

Those who work for the Politecnico di Milano with a subordinated employment contract are subject to payment of contributions and to the related monthly returns to National Social Insurance Institute for Employees in the Public Administration (INPDAP) and National Social Security Institute (INPS). As far as taxes are concerned, the Italian taxation system applies (progressive rates on income brackets, application of deductions if requested) or the Visiting Professor may request to make use of the double taxation avoidance agreement if such an agreement exists between Italy and his/her Country of origin. With regard to self-employment, a distinction must be made between the various forms of collaboration:

- those who have a contract for coordinated and continuous collaboration (co.co.co) as far as contributions are concerned must register for payment into the National Social Security Institute separate fund and pay the related MANDATORY contributions.

Politecnico di Milano
Area Risorse Umane e Organizzazione

Piazza Leonardo da Vinci, 32
20133 Milano
Tel. 02 2399 2135 - 2042
Fax 02 2399 2104
hosts@polimi.it
www.polimi.it

- with regard to Taxation they may make use of the International Agreement between States or pay 30% IRPEF personal income tax (if they stay less than 183 days in a year) otherwise if they stay longer than 183 days in a year the Italian tax system will be applied at the rate for incomes assimilated to employment
- those who have a VAT registration number are subject to tax at a rate of 30% or they too can elect to make use of the double taxation avoidance agreement which permits them to continue to pay tax in their Countries of origin.

What is the Double Taxation Avoidance Agreement and Who is Entitled to Make Use of it?

Italy has entered into bilateral agreements with numerous EU and non-EU countries to avoid double taxation on income and on assets. These agreements set forth how the power to enforce taxation must be shared between the two States concerned, regulating how each category of income is treated for taxation purposes. The agreement in any case provides for the possibility that Visiting Professors may avoid paying tax in both countries by presenting a declaration issued by the corresponding Tax Office in their countries of origin. This statement must certify that the foreign guest is resident in the foreign State and that he/she is subject to taxation in his/her own country. In such cases, visiting professors are exempt from tax deductions in Italy.

Here the texts of all the [agreements with other countries](#) (in Italian and English).