

A) that the professional service required is covered by the usual profession referred to in article 53 c.1 D.P.R. no. 917/86 performed (tick the appropriate item) as an independent professional / as a member of the professional firm _____, with headquarters in _____ Postcode _____ Address _____ no. _____ VAT identification number _____

as an independent professional and member of a professional firm, fulfilling the professional requirements of the Company _____, with headquarters in _____ Postcode _____ Address _____ no. _____ VAT identification number _____ Tax identification code _____, regularly established to perform professional activities pursuant to art. 10 paragraph 3 of Law 183/2011

and that he/she is:

A.1) subject to VAT with obligation to issue a regular invoice pursuant to article 5, c. 1, of D.P.R. no. 633/72 and withholding tax or without withholding tax if professional firm established pursuant Law 183/2011;

registered as a member of professional association/order _____ in the Province of _____ no. _____

not registered as a member of professional association/order

and that the gross compensation will be increased by:

2% as supplementary/additional contribution due to her/his pension plan

4% as supplementary/additional contribution due to her/his pension plan

4% as partial compensation of Inps contributions due pursuant to art. 2 paragraph 26 Law no. 335/95, as a professional registered for *Gestione Separata Inps*.

Signature _____

A.2) (tick the appropriate item)

adhering to *regime dei minimi* pursuant to article 27 of D.L. no.98/2011 modified in accordance with law 15 July 2011 no. 111 and law L. 190/2014,

adhering to *regime forfettario* pursuant to law 190/2014 and law no.208/2015 “Stability Law”,

and therefore not subject to VAT with obligation to issue an invoice (ex art. 5 paragraph 1 of DPR no. 633/72) and not subject to withholding tax;

registered as a member of professional association/order _____ in the Province of _____ no. _____

not registered as a member of professional association/order

and that the gross compensation will be increased by:

2% as supplementary/additional contribution due to her/his pension plan

4% as supplementary/additional contribution due to her/his pension plan

4% as partial compensation of Inps contribution due pursuant to art. 2 paragraph 26 of Law no. 335/95, as a professional registered for *Gestione Separata Inps*.

Signature _____



B) that the professional service required is completely occasional, in absence of any requirement of habitualness and professionalism, and therefore that he/she is not subject to invoice issue, pursuant to articles 1, 3 and 5 of D.P.R. no. 633/72, with respective payments due among those referred to in article 67, paragraph 1, lett. l), of D.P.R. no. 917/86;

Signature _____

For those who signed section B) only:

B.1) He/she is not required to register for *Gestione Separata* INPS referred to in article 2 c. 26 of L. no. 335/95, pursuant to the provisions of article 44 of D.L. no. 269/2003 converted into Law no. 326/2003, not having exceeded during 2021 to date **nor exceeding the threshold of € 5,000.00** of income for occasional employment by means of the payment reported in this declaration.

The undersigned undertakes to promptly communicate that he/she has exceeded the exemption threshold and that social security contribution on the exceedance has been paid by the institution/s other than the University of Florence, providing respective details.

Signature _____

B.2) He/she is required to register for *Gestione Separata* INPS referred to in article 2 c. 26 of L. no. 335/95,

- pursuant to the provisions of article 44 of D.L. no. 269/2003 converted into Law no. 326/2003, **has already exceeded in 2021 the threshold of € 5,000.00** of income for occasional employment, having received the amount of € _____ (*gross of withholding paid by the recipient*)

or

- pursuant to the provisions of article 44 of D.L. no. 269/2003 converted into Law no. 326/2003, having already received in 2021 to date the amount of € _____ (*gross of withholding paid by the recipient*) paid for occasional employment related services by Institutions other than the University of Florence, **and will exceed the threshold of € 5,000.00 of income, by means of the payment due reported in the present declaration;**

(Compulsory declaration) that, when exceeding the exemption threshold of € 5,000.00, the University will apply the withholding tax in the amount of 1/3 of the contribution due, pursuant to the provisions of article 44 of D.L. no. 269/2003 converted into Law no. 326/2003.

Such contribution will be applied to the extent of (*tick the appropriate item*):

- 24.00% inasmuch the undersigned has a compulsory social security coverage as member of _____ at _____;
- 24.00% as he/she is entitled to direct retirement benefits;
- 33.72% as he/she is not entitled to any other coverage;

Signature _____

B.3) He/she is required to register for *gestione separata* ENPAPI (National Welfare and Assistance Office for members of the caring profession), pursuant to provision no. 19/2016, the University will apply the withholding tax in the amount of 1/3 of the contribution due (*tick the appropriate item*):

- 24.00% inasmuch as the undersigned has compulsory social security coverage as a member of _____ at _____;
- 24.00% as he/she is entitled to direct retirement benefits;
- 33.72% as he/she is not entitled to any other compulsory coverage;

Signature _____

B.4) He/she is exempted from the obligation of INPS Gestione Separata or ENPAPI Gestione Separata or INPGI



Gestione Separata contribution as (*tick the appropriate items*):

- contractor is registered to the following compulsory pension scheme _____ and undertakes to declare and directly pay the amount due to his/her own social security institution, releasing the University from the obligation to apply social security deductions for *Gestione Separata Inps*;
- contractor who has exceeded the maximum amount for 2021 of yearly taxable income for the *Gestione Separata Inps* of € 103.055,00;

Signature _____

FOR RESIDENTS ABROAD who habitually do not have a fixed base in Italy to exercise/pursue their activities and are not required to submit the income tax declaration in Italy due to a stay of less than 183 days (184 in case of a leap year):

- being subject to withholding tax of 30% on a permanent basis referred to in article 24 c. 1-ter del D.P.R. no. 600/73

(or)

- not being subject to withholding tax of 30% on a permanent basis referred to in article 24 c. 1-ter of D.P.R. no. 600/73, according to the rights found in the International Convention against double taxation between Italy and _____ pursuant to Law _____; to this end I enclose the original copy of the **form D of the Italian Revenue Agency (Agenzia delle Entrate) 3** (provv. No. 2013/84404 of 10/07/2013) certifying the residence for tax purposes released by the tax authority of the country _____ of residence.

- that the professional service required is covered by the usual profession with obligation to issue a regular invoice

(or)

- that the professional service required is completely occasional, in absence of any requirement of habitualness and professionalism, and therefore that he/she is not subject to invoice issue

To this end I declare:

- that I have not exceeded in 2021 and will not exceed the threshold of € 5,000,00** of income generated by occasional employment in Italy, by means of the payment referred to in this declaration.

- that in 2021 I have already exceeded the threshold of € 5,000,00** of income generated by occasional employment in Italy, having received the amount of € _____ (*gross of withholding tax paid by the recipient*) by the following Institutions other than the University of Florence,

- pursuant to the provisions of article 44 of D.L. no. 269/2003 converted into Law, has already received in 2021 to date the amount of € _____ (*gross of withholding tax paid by the recipient*) for occasional employment related services by Institutions other than the University of Florence, and **will exceed the threshold of € 5,000.00** of income by means of the payment due reported in the present declaration;

I declare furthermore:

- pursuant to the provisions of article 44 of D.L. no. 269/2003 converted into Law, being aware that, in accordance with Inps provisions no. 164/2004, no. 90/2009 and no. 83/2010, in case of exceeding the threshold of € 5,000.00 of income generated by occasional employment in Italy throughout the year, I **will be subject to gestione separata INPS**, with the respective obligation to register as follows (*tick the appropriate item*):

- to the extent of 33.72% not being covered by any other form of compulsory social security;
- to the extent of 24.00% as an EU citizen subject to a compulsory Social Security system (National Insurance contribution) in the country of residence **as certified in the attached statutory declaration in lieu of an oath for persons non resident in Italy**;
- to the extent of 24.00% as a _____ citizen and subject to a compulsory Social Security system (National Insurance contribution) in the country of residence **as**



IBAN

BIC/SWIFT

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Credit Acc.

transfer

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must be payable to the undersigned.

- Non-transferable bank cheque (*for amounts up to €999.99*)
- Receipt of payment and direct collection at Unicredit Banca (*for amounts up to €999.99*)

Signature _____

I, the undersigned, hereby declare that the above statement reflects the actual situation and I commit myself to report any changes or variation to the contributory regime, or any information that may be relevant for social security and/or tax purposes.

Florence, date _____

Signature _____

INFORMATION NOTE ON THE PROCESSING OF PERSONAL DATA (art. 13 of EU.REG 2016/679)

The undersigned acknowledges that the processing of his/her personal and sensitive data will be performed according to EU Regulation 2016/679 (GDPR) for the protection of physical persons in relation to processing their personal data, exclusively for the purposes of the proceeding, in relevant measure, in pursuit of the University of Florence’s institutional duties. The undersigned also acknowledges that their curriculum vitae et studiorum and the declarations made, for which pursuant to the current laws, there is the obligation of transparency, will be published on the Administration’s website in the “Transparent Administration” section, at <http://www.unifi.it/p11360.html>, where a page is dedicated to the protection of personal data, also containing notification on processing the personal data of external collaborators.

Florence, date _____

Acknowledged by the Declarant

N.B.: Please attach a copy of your passport/identity card

Notes:

(I) Non-resident persons who need to obtain the Italian tax code must necessarily indicate the tax identification code issue by the tax



Authority of their country of residence, otherwise, an identification code issued by an Administrative authority of their country of residence

- (2) Persons employed by another public administration must obtain the permission of their organisation in the cases established by art. 53 of the legislative decree no. 165/2001 as amended by law no.125/2013 (among other activities, the activity of teaching and research, training to personnel employed by the public administration, participation in conferences/seminars/conferences, are excluded from permission).
- (3) See the instructions to complete the forms of the Italian Revenue Agency (Agenzia delle Entrate) in Italian, French and English at the following link: <https://www.unifi.it/vp-2937-modulistica.html#nostr> in section “tax/social security forms” (“**Modulistica fiscale e previdenziale**”).
- (4) Prime Ministerial Decree date 23 March 2012 “maximum amount for emoluments or retribution for employed or self-employed activities within Public Administrations” - art. 3, paragraph 1: from the entry into force of this decree, the annual compensation received, including benefits and accessory items as well as any remuneration for other assignments or consultancy assigned by other public administrations, of persons referred to in article 2 cannot exceed the total compensation due to the Chief President of the high court of Appeal (*Corte di cassazione*) of 293,658.95 Euros in 2011. If higher, the amount is reduced to the above mentioned limit. The Minister of Justice shall annually report to the Minister for Public Administration and Simplification and to the Minister for the Economy and Finance any update on the above mentioned data processing.
Paragraph 2: for the purposes of the application of the discipline referred to in para. 1, the amounts paid to the individual concerned by one or more organisations, also in the case of multiple assignments conferred by the same organisation during the year, are cumulatively accounted. For this purpose the Recipients referred to in article 2 are required to provide the Public Administration, within 30 days from the publication date of the present decree, with a declaration including the current assignments funded by public finance, with respective amounts paid. This declaration is returned by 30 November of each year.

Instructions:

- A) or B), D), E), the final commitment and the Privacy Policy must be always completed and signed;
- A) and B) are alternative;
- A.1), A.2) are alternative and must be completed only if A) is undersigned;
- B.1) and B.2) are alternative and must be completed only if B) is undersigned.