

PERSONAL DETAILS AND INFORMATION FOR TAX AND SOCIAL SECURITY PURPOSES FOR INDEPENDENT WORK ASSIGNMENTS OR OCCASIONAL EMPLOYMENT

The undersigned _____ place of birth _____ Prov. _____ date of birth _____, citizenship _____

Italian fiscal code

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Foreign fiscal code _____ (I), VAT identification number _____ or foreign VAT identification number _____

residential Italian address (Municipality) _____ Prov. _____

Address _____ n. _____ Post code _____,

with domicile for tax purposes on the date **1/1/2018** in the Municipality of (*domicile address must be indicated if different from residency address*) _____ Prov. _____

address _____ n. _____ postcode _____

or
resident in (*Foreign country of residence and Municipality*) _____

address _____ n. _____ Post code _____

Ph. _____, Mobile Ph. _____

e-mail: _____ (*this information is required to receive CU income declaration)

married to _____ spouse's place of birth _____
_____ spouse's date of birth _____

Italian fiscal code

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(*this information is required for the issue of the CU income declaration even if the spouse is not dependent)

HEREBY DECLARES

upon his/her own responsibility, with regard to the working relationship to be established/ established as self-employed worker on _____ with Organisational Unit _____;

that he/she is NOT that he/she is employed in a public administration

(tick the appropriate item) full time part time up to 50%.

Employees of Public Administrations should specify, for the purposes of the services registry, the details of her/his Institutional Affiliation (address, fiscal code, VAT number). It is required to attach a clearance in case of a full time employment or part-time of more than 50%. (2)

Institution _____

Address _____

Fiscal code _____ VAT identification number _____

Pec (certified email address) of the institution: _____ (*mandatory for the purposes of service registry)

Signature _____



A) that the professional service required is covered by the usual profession referred to in article 53 c.1 D.P.R. n. 917/86 performed (tick the appropriate item) as an independent professional / as a member of the professional studio _____, with headquarters in _____ Post code _____ Address _____ n. _____ VAT identification number _____ 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. n. 633/72 and withholding tax;

registered as a member of professional association/order _____ in the Province of _____ n. _____

not registered as a member of professional association/order

and that the gross compensation will be raised of :

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 n.335/95, as professional registered to *Gestione Separata Inps*.

Signature _____

A.2) (tick the appropriate item)

adhering to **regime dei minimi** pursuant to article 27 of D.L. n.98/2011 modified in accordance with law 15 July 2011 n. 111 and law L. 190/2014,

adhering to **regime forfettario** pursuant to law 190/2014 and law n.208/2015 “Stability Law”,

and therefore not subject to VAT with obligation to issue an invoice (ex art. 5 paragraph 1 of DPR n. 633/72) and not subject to withholding tax;

registered as a member of professional association/order _____ in the Province of _____ n. _____

non registered as a member of professional association/order

and that the gross compensation will be raised of:

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 n.335/95, as a professional registered to *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, e 5 of D.P.R. n. 633/72, with respective payments due among those referred to in article 67, paragraph 1, lett. l), of D.P.R. n. 917/86;

Signature _____



For those who signed section B) only:

B.1) He/she is not required to register for *Gestione Separata* (tick the appropriate item)

INPS referred to in article 2 c. 26 of L. n. 335/95, **INPGI** (National Institute of Social Security for Journalists)

not having exceeded during 2018 to date **nor exceeding the threshold of € 5.000,00** of income for occasional employment by means of the payment reported in this declaration, pursuant to the provisions of article 44 of D.L. n. 269/2003 converted into Law n. 326/2003.

The undersigned undertakes to promptly communicate that 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* (tick the appropriate item)

INPS referred to in article 2 c. 26 of L. n. 335/95, **INPGI** (National Institute of Social Security for Journalists)

a) pursuant to the provisions of article 44 of D.L. n. 269/2003 converted into Law n. 326/2003, **has already exceeded in 2017 the threshold of €5.000,00** of income for occasional employment, having received the amount of € _____ (gross of withholding paid by the perceiver) by the following Institutions, other than the University of Florence, which:

have applied the withholding tax to the threshold exceedance:

Institution/Company _____ for € _____ (gross of withholding paid by the perceiver)

Institution/Company _____ for € _____ (gross of withholding paid by the perceiver)

have not applied the withholding tax to the threshold exceedance:

Institution/Company _____ for € _____ (gross of withholding paid by the perceiver)

Institution/Company _____ for € _____ (gross of withholding paid by the perceiver)

or

b) pursuant to the provisions of article 44 of D.L. n. 269/2003 converted into Law n. 326/2003, having already received in 2018 to date the amount of € _____ (gross of withholding paid by the perceiver) 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;**

and that, when exceeding the exemption threshold of € 5.000,00, 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. n. 269/2003 converted into Law n. 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 disposition n. 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 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 compulsory coverage;

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 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 2017* of yearly taxable income for the *Gestione Separata Inps* of €100.324,00; (*2018 to be updated as soon as possible)
- contractor who to date 30.06.96 (if on that date already retired or if entitled to another compulsory pension scheme/fund) or, otherwise, who had already completed 65 years of age and has made use of the option not to register to *Gestione Separata*, ex art. 4 c.1 lett. a) of D.M. n. 282/96 (3);
- contractor who has completed during the year _____ 65 years of age and has made use of the option to unsubscribe from the *Gestione Separata* INPS ex art. 4 c.1 lett. b) of D.M. n. 282/96 (3);

Signature _____

FOR RESIDENCE 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. n.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. n.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) (4)** (provv. N. 2013/84404 del 10/07/2013) certifying the residence for tax purposes released by the tax authority of the country _____ of residence.
- that has not exceeded in 2018 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.
- pursuant to the provisions of article 44 of D.L. n. 269/2003 converted into Law, being aware that, in accordance with Inps dispositions n.164/2004, n.90/2009 and n.83/2010, in case of exceeding the threshold of €5.000,00 of income generated by occasional employment in Italy throughout the year, 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 UE citizen subject to a compulsory Social Security system (National

Insurance contribution) in the country of residence **as certified in the attached substitutive declaration of the deed of notoriety 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 certified in the attached substitutive declaration of the deed of notoriety for persons non resident in Italy**, as provided for by the International Social Security Convention between Italy and _____ referred to in Law _____;

To this end declares:

that has already exceeded the threshold of € 5.000,00 of income generated by occasional employment in Italy, having received the amount of € _____ (*gross of withholding paid by the perceiver*) by the following Institutions other than the University of Florence, which:

have applied the withholding tax to the threshold exceedance:

Institution/Company _____ for € _____ (*gross of withholding paid by the perceiver*)

Institution/Company _____ for € _____ (*gross of withholding paid by the perceiver*)

have not applied the withholding tax to the threshold exceedance:

Institution/Company _____ for € _____ (*gross of withholding paid by the perceiver*)

Institution/Company _____ for € _____ (*gross of withholding paid by the perceiver*)

or

pursuant to the provisions of article 44 of D.L. n. 269/2003 converted into Law, has already received in 2018 to date the amount of € _____ (*gross of withholding paid by the perceiver*) 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;**

Signature _____

FOR PERSONS RESIDENT ABROAD ONLY, FOR SERVICES PROVIDED OUTSIDE ITALY:

C) that the service requested is of absolute occasional nature, lacking any condition of regularity and professionalism. The undersigned declares not to be required to issue invoices.

Signature _____

DECLARES

D) pursuant to articles 43 and 46 D.P.R. n. 445/2000, aware of the criminal liability that may arise from false or incomplete statements, subject to the application of art. 3, paragraphs 44 to 48, law 244/2007, of the Decree of the President of the Republic dated 5 October 2010 n. 195 art. 4 and Prime Ministerial Decree dated 23 March, 2012 art. 3 paragraph 2 (**maximum amount for emoluments and retribution for employed or self-employed activities within Public Administrations**) (5):

that, to date, has not received in 2018 remuneration and/or compensation paid by public finance, therefore not exceeding the annual earnings limit of €240.000 (*as amended by art. 13 of the Legislative Decree n. 66/2014 modified by law n. 89/2014*);

that in 2018 has received/ expects to receive (*tick the appropriate item*) the following



INFORMATION NOTE ON THE PROCESSING OF PERSONAL DATA (art. 13 of the Legislative Decree n. 196 of 30/06/2003 and subsequent amendments)

The office will process personal data, with the aid of information technology tools, exclusively for the purposes of the proceeding, in relevant measure, and not exceeding what strictly necessary to the pursuit of its institutional duties. The requested data are mandatory and for any refusal to provide them the Administration will not proceed to the procedure completion. Communication of personal data to other public bodies could be permissible if their processing is needed for procedures of their competence.

Data controller: *Università degli Studi di Firenze*

Data manager: *Dr. Simone Migliarini*

Pursuant to Article 7 of D. Lgs. 196/2003, at any time it is possible to obtain access, the updating, correction, integration, the deletion, transformation and the block of your personal data, as well as to totally or partially oppose to the processing of your personal data (collection, registration, organisation, conservation, consultation, elaboration, modification, selection, extraction, comparison, use, interconnection, block, communication, diffusion, cancellation and destruction).

Firenze, li _____

Acknowledged by the Declarant

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

Notes:

- (1) Non-resident individuals who need to obtain the Italian tax code must necessarily indicate the tax identification code issue by the tax Authority of the country of residence, otherwise, an identification code issued by an Administrative authority of the country of residence
 - (2) Individuals employed by other public administration must obtain the permission of their organisation in the cases established by art. 53 of the legislative decree n. 165/2001 as amended by law n.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) The right not to register to *Gestione Separata* or to unsubscribe from it could only be exercised in the period 1996-2001 and therefore has not been exercisable from 30 June 2001.
 - (4) See the instructions to complete the forms of the Italian Revenue Agency (Agenzia delle Entrate) in Italian, French and English at the following link: <http://www.unifi.it/a56.html> in section "tax/social security forms" ("**Modulistica fiscale e previdenziale**").
 - (5) 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, by individuals 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 euro 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 comma 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. Such 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.

