## COMMUNICATION OF PERSONAL DATA AND FISCAL AND SOCIAL SECURITY FRAMEWORK IN RELATION TO OCCASIONAL INDEPENDENT EMPLOYMENT POSITIONS - RESIDENTS ABROAD

The undersign	ned	born	in	in					Prov date								
nationality		Italian Tax Code(1)															
Foreign tax io	dentification code			,													
resident in		(Fore	ign co	untry o	of res	iden	ce)										
address/street	t	, no	•	Po	stcod	.e					_						
		, mobile ph															
email:																	
		HEREI	BY DI	ECLA	RES	S											
		in relation to the seganisational Unit							be	estab	lishe	1 / ε	stab	lish	ied	on	
(pursuant to	_	ne registry of an Italian alian Civil Code) for n 1/12)		_	-											-	
☐ they do No	OT have a habitual fi	xed base in Italy for the	exercis	se of th	eir a	ctivit	ties										
or																	
☐ they have	a habitual fixed base	in Italy for the exercise	of thei	r activ	ities a	at the	follo	wing	addr	ess:							
☐ their stay i	in Italy is for a period	of LESS than 183 days	(184 i	n the c	ase o	f a le	eap yo	ear) in	the	fiscal	year	(1/1 -	31/1	2)			
	e requested service is e not subject to the is	s of an absolutely occassue of an invoice.	sional	nature	, lacl	king	any l	nabitu	al ar	nd pro	fessi	onal	requi	isite	es, a	ınd	
For this	purpose they declare	<u>&gt;-</u>															
		l in the year 2021 and ssignments in Italy with											e rec	ceiv	ved 1	for	
□ <u>The</u> Italy Flore	having received the	eeded the limit of € 5,0 sum of €	00.00 ( g	in the ross to	year the	2021 recip	of in	ncome from	for clier	occas nts otl	ional ner th	self-o an the	empl e Un	oyr ive	nent rsity	in	
for o <u>will</u>	□ in the year 2021 in Italy, as of today, they have already received the sum of € ( gross to the recipient ), for occasional self-employed activity, by way of remuneration, from clients other than the University of Florence, and will exceed, with the remuneration to which this declaration refers, the limit of € 5,000.00 of income received in this connection;										ind						
the basis of incor contribu	s of INPS circulars n me received for serv	t. 44 of Legislative Decr o.164 / 2004, no.90 / 200 vices of occasional self- parate social security m	09 and -emplo	l no.83 syment	/ 20 in 1	10, ii taly	n the durir	case o	of exc year	ceedii r, the	ng the y <u>wi</u>	e limi Il be	t of € subj	€ 5, ect	000. to t	.00 <u>the</u>	
	•	% having no other compu	ılsorv	covera	ge:												



	in the reduced amount of 24.00% as an EU citizen and subject to a compulsory social security scheme in the country of residence as per the Substitutive Declaration in lieu of an affidavit for persons not resident in Italy which I attach;
	in the reduced amount of 24.00% as a citizen of and subject to a compulsory social security scheme in the country of residence, as per the self-certification in lieu of an affidavit for persons not resident in Italy which I attach, which makes use of the International Convention on Social Security between Italy and referred to in the Law;
	They are subject definitively to the 30% withholding tax pursuant to art. 24 c. 1-ter of Presidential Decree no. 600/73
(or,	•)
	(ONLY FOR THOSE WHO HAVE NO FIXED BASE IN ITALY AND DO NOT STAY FOR MORE THAN 183 DAYS - 184 in a leap year - IN THE FISCAL YEAR) that definitively I am not subject to the withholding tax of 30% referred to in art. 24 c. 1-ter of Presidential Decree no. 600/73, as I avail myself of the International Convention against Double Taxation between Italy and referred to in Law; to this end I attach form D of the Italian Revenue Agency (2) (provision No. 2013/84404 of 10/07/2013) in the original, complete with the tax residence certificate issued by the Tax authority of the State in which I reside;
(or,	•)
	(in the case of a SERVICE PROVIDED ABROAD) that the service has been entirely provided outside the Italian territory and as such is not subject to taxation pursuant to art. 25 paragraph 2 of Presidential Decree no. 600/1973. For this purpose, a declaration by the scientific supervisor or another person equivalent to him is attached, certifying that the service is entirely provided abroad.
	ALSO DECLARES
244, 23 ]	pursuant to the combined provisions of articles 43 and 46 of Presidential Decree no. 445/2000, aware of the criminal consibility incurred by those who make false or incomplete declarations, in application of art. 3, paragraphs 44 to 48 of law 1/2007, of the Decree of the President of the Republic of 5 October 2010 n. 195 art. 4 and of the Prime Ministerial Decree of March 2012 art. 3 paragraph 2 (maximum limit for emoluments or wages in the context of employment or self-ployed relationships with public administrations) (3):  up to the present date, they have not received in 2021, remuneration and / or fees from the public finances and therefore does not exceed the annual salary limit of € 240,000 gross to the recipient (as amended by art. 13 of Legislative Decree
П	no. 66/2014 converted with amendments from Law no. 89/2014);
Ш	in 2021 (tick the relevant item) $\square$ they have received $\square$ expect to receive salaries and/or fees paid by public finances, $\square$ not exceeding $\square$ exceeding (tick the relevant item) the annual salary limit of $\in$ 240.000 gross to the recipient (as amended by art. 13 of legislative decree. no. 66/2014 converted with amendments from Law no. 89/2014)
-	chooses the following form of collection (mark the relevant items):
	Italian Bank Transfer: Bank
	IBAN
in tl	he name of the undersigned
	Foreign bank transfer: Bank
	IBAN
BIC	C/SWIFT



For US banks also indicate the ABA routing number							
in the name of the undersigned							
□ non-transferable cashier's cheque (for amounts up to € 999.99)							
□ Receipt of the account holder with direct collection at Unicredit Bank (for amounts up to € 999.99)							
The undersigned confirms the above and undertakes to immedi 2021, involve changes to their tax regime, or which in any case	ately communicate any changes or other data which, in the year are relevant for social security and / or tax purposes.						
INFORMATION PURSUANT TO THE CODE ON THE 2016/679)	PROTECTION OF PERSONAL DATA (ART. 13 REG.EU						
The undersigned acknowledges that their personal and sensitive data will be processed according to the methods established by EU Regulation 2016/697 (GDPR) relative to the protection of physical persons concerning the processing of their personal							

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 the address <a href="https://www.unifi.it/p11360.html">https://www.unifi.it/p11360.html</a>, where a page is dedicated to the protection of

personal data, also containing notification on processing the personal information of external collaborators.

information for the sole purpose of compliance with the compulsory responsibilities of the University of Florence.

Florence, date	Signature

## N.B.: Please enclose a copy of a valid identity document

## **Notes:**

- 1) For persons not resident in Italy, however, in the case of establishing a self-employment relationship, the acquisition of the Italian tax code is required.
- (2) See the forms and instructions for completing the Revenue Agency form in Italian, French and English, available on the University website at: <a href="https://www.unifi.it/vp-2937-modulistica.html#nostr">https://www.unifi.it/vp-2937-modulistica.html#nostr</a> in the "Tax and social security forms" section
- (3) Prime Ministerial Decree of 23 March 2012 "Maximum pay limit for emoluments or wages in the context of salaried employment or self-employed relationships with public administrations" art. 3, paragraph 1: Starting from the entry into force of this decree, the remuneration received annually, including indemnities and ancillary items as well as any remuneration for additional assignments or consultancy conferred by public administrations other than the one to which they belong, of the persons referred to in article 2 cannot exceed the total annual remuneration due for the office to the First President of the Court of Cassation, equal in 2011 to Euro 293,658.95. If higher, it is reduced to the aforementioned limit. The Minister of Justice annually notifies the Minister for Public Administration and Simplification and the Minister of Economy and Finance of any updates relating to the amount of the aforementioned processing.
  - paragraph 2: For the purposes of the application of the discipline referred to in paragraph 1, the sums paid to the interested party by the same or more bodies are calculated cumulatively, even in the case of multiple offices conferred by the same body during the year. To this end, the recipients referred to in Article 2 are required to present to the administration to which they belong, within 30 days from the date of publication of this decree, a declaratory statement of all the offices held, under the public finances, indicating the relative amounts. When operational, this declaration is made by 30 November of each year.

