

PHD FELLOWSHIP: INPS TAX

Italian law DM 45/2013 impose to Italian Universities to pay contributions (tax) on fellowships/contracts for PhD student positions. It means that the annual amount (gross amount) of the scholarship, is subjected to the deductions for INPS welfare contributions to the state scheme for atypical workers.

What is "INPS"?

INPS is the primary social security institution in Italy, with which all employees of public and private institutions, and the majority of self-employed workers, must be registered and insured. Doctoral/PhD students with scholarships or Research grant (both Italian and foreign) are no exception; the specific sector with which they must be registered is referred to as "**Gestione Separata**". The employer is responsible for 2/3 of the amount of INPS social security contributions to be paid, while the employee, or in this case student, is responsible for 1/3, which is automatically deducted from your scholarship payment.

How do you register yourself with INPS and the "Gestione Separata"?

Before registering, foreign students must obtain a "codice fiscale" (tax identification number) from the "Agenzia delle Entrate" (Italian Revenue Agency) by presenting a valid identity document. You must register online according to the procedure either for foreign or Italian students as outlined below.

1. Go to the "Agenzia delle Entrate" in Pontedera, located in Viale Rinaldo Piaggio, to receive your "codice fiscale";
2. Fill in the "PIN request form";
3. Bring the "PIN request form" and go to the local INPS office in Pontedera (located in via delle Brigate Partigiane 2), along with your "codice fiscale" and ID card, and fill out the attached form entitled "Richiesta per Assegnazione PIN al cittadino" (PIN request form). In order to fill in this form you can see the English explanation. You can say I need a PIN in order to register on "Gestione separata INPS".
4. After having received your PIN, follow either one of the procedures described below:

Online registration:

Go to the INPS website <http://www.inps.it> Go to the online services section Go to the section entitled "Lavoratori parasubordinati iscrizione" and start the procedure, which will also require your "codice fiscale", at the following link:
https://www.inps.it/portale/default.aspx?iMenu=2&iNodo=2&iDServizio=123&sURL=http%3a%2f%2fservizi2.inps.it%2fservizi%2fWADips%2fpage%2fAccesso_Cittadino.aspx%3fS%3dS

Telephone registration:

Call the toll free number **803.164** to speak to an INPS operator Give the operator your PIN number along with the following information:

EMPLOYER: Scuola Superiore Sant'Anna, Piazza Martiri della Libertà 33 – 56127 Pisa

Fiscal Code and VAT number:

REGISTRATION with the "gestione separata" as: "Dottorando di ricerca/Collaboratore cc" (Doctoral student/collaborator cc")

Start date of course.

PLEASE ATTENTION: Registration on INPS website is possible only after the beginning of the course. Please send to the Administrative office a copy of your INPS registration .

Italian Social Security System

The Italian Social Security System provides a wide range of benefits including old-age pensions and disability benefits. The amount of benefits depends on the length of time the worker has contributed to the Italian welfare system and to the level of their earnings. The Italian Social Security offers all people working in Italy (E.U. citizens or workers from outside the E.U.), whether they are employed, self-employed, professionals or entrepreneurs, the opportunity to obtain the following benefits by paying national insurance contributions:

- illness and maternity leave
- unemployment benefit
- mobility benefit
- family allowances
- pensions

These opportunities obviously depend on whether the person concerned has a permit of stay or residence papers. A general scheme managed by the *Istituto Nazionale della Previdenza Sociale* ([INPS](#)) covers the majority of workers in the private sector (for the public sector refer to [INPDAP](#), please note that starting from 1st January 2012 INPDAP will be managed by INPS).

What about Social Security contributions?

In Italy there are two types of contributions to be paid:

Compulsory contributions: Employees and their employers, as well as self-employed people, make compulsory contributions which are based on a percentage of the worker's earnings. All the necessary formalities should be completed by your employer.

Voluntary contributions: People who are not subject to compulsory contributions and who meet the required qualifying conditions may make voluntary contributions to the Italian system in order to be entitled to future benefits.

Are you employed or hold a fellowship by a university?

For employed workers, semi-subordinate workers and students holding a fellowship by an Italian university, compulsory contributions are calculated on the basis of the salary received, according to the contribution rates set by law. While employed workers pay contributions to the ordinary INPS fund, the other two categories (semi-subordinate workers and students holding a fellowship) pay contributions through the separate management "*gestione separata*" (two-third of these contributions are paid by the employer and one-third by the worker. The entire amount, including the proportion paid by the worker, is transferred by the employer to INPS).

Aggregation or accumulation of contribution at international level (only for non EU countries with bilateral agreements with Italy)

Within bilateral conventions, you can submit your pension application either in your country of residence or in the country where you have worked. In order to simplify procedures, the pension application can be submitted to the national social security authority of your country of residence and be considered valid in the other country of the convention. It will be then up to the organization of the country where you have filed your application to get in touch with the pension Institution of the other country. The application form is bilingual (in Italian and in the language of the other

country of the convention) and provided by the foreign social security organization. It must be filled in with your personal data and information on the insured periods. **For further information:** [INPS](#)

Bilateral Conventions between Italy and Non EU Countries

Italy has signed social security bilateral Conventions with the following countries: Argentina, Australia, Brazil, Canada, City of the Vatican, Croatia, Jersey and Canal Islands, Israel, Mexico, the Principality of Monaco, Republic of Cape Verde, Republic of San Marino, Ex Yugoslavia, Korea, United States of America, Tunisia, Uruguay, Venezuela. **For further information:** [INPS](#)