

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

The undersigned _____ born in _____ Prov. _____ date _____
nationality _____ Italian Tax Code(I)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Foreign tax identification code _____,

resident in _____ (*Foreign country of residence*)

address/street _____, no. _____ Postcode _____

Tel. _____, mobile ph. _____

email: _____

HEREBY DECLARES

under their own responsibility, in relation to the self-employment relationship to be established / established on (date) _____ with the Organisational Unit _____;

I am NOT registered in the registry of an Italian municipality or do not have my domicile or residence in Italy (pursuant to Article 43 of the Italian Civil Code) for more than 183 days (184 in the case of a leap year), even if not continuous, in the tax year (1/1 -31/12)

I do NOT have a habitual fixed base in Italy for the exercise of my activities

or

I have a habitual fixed base in Italy for the exercise of my activities at the following address:

 my stay in Italy is for a period of LESS than 183 days (184 in the case of a leap year) in the fiscal year (1/1 -31/12)

that the requested service is of an absolutely occasional nature, lacking any habitual and professional requisites, and therefore not subject to the issue of an invoice.

For this purpose they declare:

I have not exceeded in the year 2022 and **will not exceed the limit of € 5,000.00** of income received for occasional non-salaried assignments in Italy with the remuneration to which this declaration refers.

I have already exceeded the limit of € 5,000.00 in the year 2022 of income for occasional self-employment in Italy having received the sum of € _____ (*gross to the recipient*) from clients other than the University of Florence

in the year 2022 in Italy, as of today, I 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;

based on the provisions of art. 44 of Legislative Decree no. 269/2003 conv. in Law no. 326/2003 I am aware that, on the basis of INPS circulars no.164 / 2004, no.90 / 2009 and no.83 / 2010, in the case of exceeding the limit of € 5,000.00 of income received for services of occasional self-employment in Italy during the year, I will be subject to the contribution in the INPS separate social security management, with the relative obligation to register as follows (*tick the relevant item*):

to the amount of 33.72% having no other compulsory coverage;



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 immediately communicate any changes or other data which, in the year 2022, involve changes to their tax regime, or which in any case are relevant for social security and / or tax purposes.

INFORMATION PURSUANT TO THE CODE ON THE PROTECTION OF PERSONAL DATA (ART. 13 REG.EU 2016/679)

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

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 <https://www.unifi.it/pl1360.html>, where a page is dedicated to the protection of personal data, also containing notification on processing the personal information of external collaborators.

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: <https://www.unifi.it/vp-2937-modulistica.html#nostr> 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.

