

FISCAL AND SOCIAL SECURITY FRAMEWORK

To the Director _____

The undersigned (surname) _____ (name) _____

born in _____ on _____ gender _____

Italian Tax number _____ VAT number _____

Foreign Identification type _____

(if “other” please specify _____) number _____

Tax residence (country) _____ (municipality) _____

(zip code) _____ (address) _____

Telephone number _____

E-mail address _____

in relation to the work commissioned by INFN for the period from _____ to _____

aware of the penal sanctions in case of false statements, production or use of false deeds, referred to in art 76 of the Italian D.P.R. 445/2000

states

that, pursuant to the provisions of the Italian DPR 917/86, the activity of _____
for which the compensation and/or reimbursement of expenses is established is to be considered an activity related to:

- ☐ **SELF-EMPLOYMENT INCOME DERIVING FROM OCCASIONAL ACTIVITY: in this case section A) and D) must be filled in**
- ☐ **SELF-EMPLOYMENT INCOME DERIVING FROM PROFESSIONAL ACTIVITY: in this case section B) and D) must be filled in**
- ☐ **INCOME TREATED AS EMPLOYEE INCOME: in this case section C) and D) must be filled in**

A) SELF-EMPLOYMENT INCOME DERIVING FROM OCCASIONAL ACTIVITY

- At the time of payment, the amount:

- ☐ does not exceed euro 5.000
- ☐ exceeds euro 5.000

and, if exceeded, the undersigned states:

- ☐ to be enrolled in a different compulsory social security Institute or to be an indirect pension holder (indicate the name: _____);
- ☐ not to be enrolled in a different compulsory social security Institute;
- ☐ to be aware of having to register for the “INPS-Gestione Separata”, if the annual income deriving from occasional self-employment activities exceeds the sum of Euro 5.000 in the year;

- ☐ that on the date of payment of the compensation (or of every single installment if the compensation is paid in several solutions) will achieve a level of total income from occasional self-employment (to be understood for the worker as gross income net of any expenses), referred to in art. 67 paragraph 1 letter l) of the Italian DPR 917/86, equal to Euro _____, of which Euro _____ by other Institutes/Companies.
- For the purposes of withholding tax application, the undersigned:
 - ☐ asks for the application of the higher IRPEF tax rate, equal to _____ %, on the compensation for the tax period.
- The undersigned states to be:
 - ☐ A non-resident individual not filing tax return declaration in Italy. The compensation shall be subject to 30% withholding tax whereas the International Convention against double taxation between the State of residence and Italy does not exist or the undersigned does not ask for its application.
 - ☐ A non-resident individual not filing tax return declaration in Italy. The amounts are exempt from withholding tax as the undersigned asks for the application of the International Convention against double taxation between Italy and the State of residence

It is mandatory to attach:

- Certification issued by the foreign tax office in which the undersigned is a resident
- copy of an identity document

B) SELF-EMPLOYMENT INCOME DERIVING FROM PROFESSIONAL ACTIVITY

- The Self-employment income is related to professional activity carried out by a worker holding a VAT number. Payment will be made upon presentation of the invoice.

The compensation is subject to:

 - ☐ "Cassa previdenza": ☐ rate 2% ☐ rate 4%
 - ☐ Facilitated schemes established by the Italian law
- For the purposes of withholding tax application, the undersigned:
 - ☐ asks for the application of the higher IRPEF tax rate, equal to _____ %, on the compensation for the tax period.
- The undersigned states to be:
 - ☐ A non-resident individual not filing tax return declaration in Italy. The compensation shall be subject to 30% withholding tax whereas the International Convention against double taxation between the State of residence and Italy does not exist or the undersigned does not ask for its application.
 - ☐ A non-resident individual not filing tax return declaration in Italy. The amounts are exempt from withholding tax as the undersigned asks for the application of the International Convention against double taxation between Italy and the State of residence

It is mandatory to attach:

- Certification issued by the foreign tax office in which the undersigned is a resident
- copy of an identity document

C) INCOME TREATED AS EMPLOYEE INCOME

- The undersigned states to:
 - ☐ be an employee of an Italian public administration
(please specify the name of public administration, public research body or University)

- ☐ have been authorized to carry out the activity (it is necessary to produce a copy of the authorization from the Italian public administration)
- For the purposes of withholding tax application, the undersigned:
 - ☐ asks for the application of the higher IRPEF tax rate, equal to _____ %, on the compensation for the tax period.

D) FOR PAYMENT PURPOSES

Account holder: _____

Bank name: _____

Branch and address: _____

IBAN code: _____

Account number: _____

BIC/swift code: _____

ABA/routing number: _____

PRIVACY POLICY

Under Article 13 of Regulation (EU) 2016/679 of the European Parliament and of the Council, required personal data will be exclusively collected and treated for purposes strictly connected to tax and social security obligations also with the use of computerized procedures, according to current law and regulations concerning the implementation of this kind of activities.

Providing such data to INFN is necessary for the evaluation of the necessary requirements for payment: failure to provide these data may compromise the payment itself.

Data will be kept only for the period required by the payment procedures and retained for archiving purposes.

INFN guarantees the right of access to personal data, as well as the rectification, or erasure or restriction of them, as well as the right to object to their processing; furthermore INFN guarantees the right to make a complaint to Italian Data Protection Authority on the processing carried out.

Controller: National Institute for Nuclear Physics – email: presidenza@presid.infn.it

Responsible for data protection: email: dpo@infn.it

I, the undersigned, undertake to promptly communicate any data variation which may affect the fiscal and social security position referred to in the present declaration, and in any case before the payment of the fee due, relieving the INFN from any liability.

Place _____

Date _____

(Signature of the declarant)