

**Bocconi**

**PRACTICAL GUIDE FOR  
RESEARCHERS**



**Università  
Bocconi**  
MILANO

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# Before coming to Italy

## Codice fiscale

Once your employment with Bocconi has been confirmed, you need to obtain your Tax Code (Codice Fiscale) as soon as possible.

You can do this at the Italian Consulate of your home country by filling out a form, taking your passport and a photocopy. Find [here](#) the closest consulate.

Alternatively, you can apply for the CF once in Italy (see relevant section below).

## Entry Visa

You must ensure that you have all necessary visas available prior to your move. The visa requirements for Italy depend on your nationality.

### Non-EU Citizens

Since Italy is part of the European Union, all EU citizens may enter the country without any additional paperwork, provided they have a valid national ID or passport. If your country is not part of the EU, and you are not a citizen of Norway, Iceland, Liechtenstein, San Marino, Switzerland, Monaco, or the Vatican City, then you must apply for a Schengen visa.

For stays over 90 days, there is a range of visas that can be assigned to people entering the country, depending on the reason for their stay (research, subordinate contract, autonomous contract etc.)

If you want to stay in Italy for more than three months or work here, you will need a “National Visa” to be able to reside (and work) in Italy. Bocconi University will have to bring your case before the Labor Office and the Immigration Office to receive an entry clearance. This will be sent directly to the Italian Embassy or Consulate where you have sent your visa application. Your work visa application can then be processed. Please note that to complete this entire process, you will need almost three months.

### EU Citizens

All EU citizens have the right to free movement, with entry and residency in Italy, **for stays up to 3 months** and it is not necessary to fulfill any formalities. However, EU citizens must have an identity document valid for travel abroad (according to the law of their nationality).

Stays longer than 3 months are regulated by the Legislative Decree n. 30 from 06.02.2007 (and related laws) and EU citizens must apply to be registered at the Vital Records office (Ufficio Anagrafe) of the municipality of residence in Italy.

The Ufficio Anagrafe of the Town Hall (Comune) of Milan is located in Via Larga, 12.

## Applying for Residency

### (Necessary Requisite for Brain Drain Tax Benefits)

It can take several months to obtain an appointment at the Town Hall, so please try to book your appointment as soon as possible. You can make an appointment online or by going into your local Comune and asking for the first available appointment.

You can also [apply for residency online](#).

The documentation required for an EU citizen is:

- A copy of a valid ID for travel abroad (or passport), issued by the competent authorities of the country of which he or she is a citizen;
- Your work contract, your first wage slip and proof of your national insurance contributions.
- A copy of the lease contract (rent contract).



If you arrive with family members, you will be required to produce all certificates (birth, marriage etc.) as official legalized, translated documents in Italian.

Warning: it is suggested that EU citizens, before arriving in Italy (for stays longer than 3 months), ask their own country's insurance fund/health districts to issue a S1 certificate (not applicable to Assegni di Ricerca).



# Once in Italy

## Codice Fiscale (Tax Code) after entering Italy

The Italian Fiscal Code card (a magnetic card that shows your personal code, consisting of letters and numbers – equivalent to a social security number) is used to identify, unambiguously for tax purposes, individuals residing in Italy irrespective of residency status. The number is issued by the Agenzia delle Entrate (Revenue Agency).

There are six agencies in Milan located in different zones; a list of offices can be found [here](#):

You must take your passport or identity document, plus two photocopies and your contract.

## Bank Account

In order to be able to open a bank account where your salary will be paid, you will first need to have an Italian tax code (Codice fiscale).

Below are the details of the main banks close to the University:

[Barclays Bank](#)

[Banca Popolare di Sondrio](#)

[Banca Intesa San Paolo](#)

[Banca Unicredit](#)

[Fineco](#)

## Italian healthcare system

In Italy, the National Health Care System is provided by a public health care service (SSN).

You must obtain a healthcare card in order to access the SSN. To obtain the card, you must go to the Choice and Revocation Office (Ufficio Scelta e Revoca) of the ATS Milan Office (local branch of the National Health Care Service). You can find the nearest office [here](#).

Registration can be either mandatory (for free) or voluntary (for a fee).

**Mandatory registration** is guaranteed for EU and non-EU citizens with a residence permit for work (self-employment and employment).

**Voluntary registration** is needed for EU and non-EU citizens with a residence permit for more than 90 days who are not entitled to free registration: students and workers who do not have to pay income tax in Italy (Assegnisti di Ricerca). You can find the fee rates [here](#).

Voluntary registration with the SSN occurs following a yearly payment that can be extended to dependent family members. It refers to the calendar year (January 1 – December 31) and cannot be split.

Bocconi University will provide private medical insurance for everyone who is not entitled to benefit from the free registration with the SSN. In order to activate this insurance it is important that the person has not yet registered with the local Italian town hall.

You will need to take the following documents with you to register with the SSN:

- ID/Passport
- Permit of Stay for non EU-citizens
- Tax Code
- Proof of residence
- Copy of work contract
- Copy of payslip
- Receipt of payment of the fee for the voluntary registration (if applicable)

The registration will expire after one year for EU citizens or when the residence permit expires for non-EU citizens.

Registration with the SSN enables you to choose a general practitioner (or family doctor). This will allow you to benefit from free outpatient medical examinations, obtain prescriptions for medications and specialist services. It is the first point-of-contact for non-emergency and preventive medical care.

## Residency permit for non-EU citizens

All non-EU nationals must apply for a residence permit within eight working days of their arrival. This can be done by filling out a special application pack that is available at many (though not all) local post offices. The best competent Post Office (walking distance) from Bocconi:

- Via Cordusio, 4 (Central Post Office of Milan) — English, Spanish and Chinese speaking staff  
Hours: Monday Friday: 8:20 - 19:05 | Saturday 8:20 - 12:35 Phone: 02-72.48.2126

**First step:** in order to apply for a Residency Permit, you need Health Insurance coverage

If you already have Health Insurance coverage, please check its validity in Italy with the Patronato Office.

If you have a private health insurance policy, you must have a certificate in English specifying the starting and ending dates of the coverage with international validity.

**Second step:** Request the Italian tax code (see above) if you do not already have it.

After submitting the documents to the Post Office, the applicant should receive two documents:

1. A receipt (mod.22A, certified letter receipt) with the user ID and password needed to check the state of progress of the application online at <http://www.portaleimmigrazione.it/>. (click on “Area Riservata Stranieri” in the bottom right hand corner)
2. A letter with the appointment date and time at the Police Station, Questura, for the final step in the procedure (if this letter is not given to the applicant at the Post Office it will be sent later on as certified mail, raccomandata<sup>1</sup>, to the applicant's address in Italy.)

Among the documents that you will need to take to your appointment, you will also need to take evidence of where you are staying such as an accommodation contract, hotel booking, etc.

At the Questura, you will sign the Integration Agreement, which is an agreement between the Italian State and a non EU/EEA citizen entering Italy for the first time. You are committed to meet your civic obligations and invited to participate in a class on Civic education and life in Italy.

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<sup>1</sup> This does not always happen; frequently [check your status here](#) (=EN or at <http://www.portaleimmigrazione.it/> for your appointment, using your user ID and password found on your receipt (ricevuta).

For further information on any of these issues, please contact the International Faculty Office:

- Nicola Scalzo: +39 02 5836 5293; [nicola.scalzo@unibocconi.it](mailto:nicola.scalzo@unibocconi.it) - [faculty@unibocconi.it](mailto:faculty@unibocconi.it)

## Salary and Taxes

### Completing the Bocconi “regime fiscale” form

What is Regime Fiscale? This is defined as the norms relating to the tax rate that Bocconi needs to apply to the salary paid to researchers who are not permanent employees.

In order to ensure that salaries are paid promptly and correctly, all researchers must complete the Bocconi University [ONLINE FISCAL DECLARATION HERE](#).

The form is required to provide the necessary information to correctly identify the taxes that need to be applied to your salary and should be filled in as soon as possible.

See Annex 1 on how to fill in the form

### Tax rates

Tax rates depend on a number of factors including the “residence for tax purposes” and the type of contract that you have been given.

### The concept of residence for tax purposes

Art. 2 (comma 2) of the law on income tax (in Italian «Tuir») considers residents for tax purposes (or fiscal residents) those who:

- spend 183 (or 184 in a leap year) or more days in Italy in the tax year;
- are registered in the National Resident Population Register, are domiciled in Italy or are residents in accordance with the Civil Code (Art. 43)
- are domiciled in Italy or are residents in accordance with the Civil Code (Art. 43)

If none of the above three conditions are met, the person is considered non-Italian tax resident.

If there is a tax treaty between your country of fiscal residence and Italy, you can avoid double taxation by providing us with an original tax residence statement issued by your tax authority. The statement must be currently valid and must be provided every year. If this tax form is not provided, standard Italian taxation will be applied.

### Types of contract

There are three types of contract:

— **Co.co.co** type contracts (collaborazioni coordinate e continuative) are subject to progressive income taxation, meaning that taxes will increase proportionally to your income. This applies only to those who are fiscal residents in Italy. For those who are NOT resident for taxes purposes (see above) the tax rate applied is 30%.

Co.co.co type contracts are subject to INPS and IRPEF (see below)

— **AdR** (Assegni di Ricerca) are only subject to INPS

— **Self-employed** type contracts are subject to a 20% income tax rate for Italian residents (as above) and 30% for non-residents.



### *INPS (Social security fund)*

The amount indicated in the contract is the gross salary. Social security contributions of 11.41% must be paid on the gross amount. This percentage may vary, as a result of changes to legislation.

Contributions are deducted directly from each monthly gross salary and paid to INPS (National Social Security Institute) by Bocconi University.

**IMPORTANT:** You must [register with INPS, "gestione separata" online here:](#)

In order to complete the registration with the "gestione separata", you must select the option "se stessi" and enter your "codice fiscale". You must then select the option "parasubordinato" and specify the start date of your contract and enter your personal details (telephone number, etc.). Please note that the Bocconi University "codice fiscale" is 80024610158 and that its address is Via Sarfatti 25, 20136 Milan.

### *IRPEF*

IRPEF is a progressive income taxation, meaning that taxes will increase more than proportional to your income. For the Italian taxpayer IRPEF is calculated based on income levels, but it can be reduced according to different types of deductions (employee, family to support etc.). These deductions are commensurate to the days worked.

For further information, please contact: [regimefiscale@unibocconi.it](mailto:regimefiscale@unibocconi.it)

## **Tax incentives for researchers**

Researchers with a Co.Co.Co. contract who decide to transfer their residence (for tax purposes) to Italy may benefit from tax relief on their employment and self-employment income earned in Italy for teaching and research activities.

Italians who moved abroad and non-Italians who move to Italy may benefit from this tax relief.

### **TAX RELIEF**

Only 10% of the income earned for teaching and research activities - net of the employer's social security contributions that are calculated on 100% of earnings - will be taxed.

### **TAX RELIEF RECIPIENTS**

Researchers who meet the following criteria are entitled to the tax relief:

- They have a degree or equivalent
- They have resided abroad (not occasionally) for at least 2 years
- They have carried out documented research or teaching activity abroad, in Universities or public or private Research Institutes, for at least two consecutive years
- They carry out teaching and research activities in Italy
- They become resident for tax purposes in Italy.

## **Tax relief for professors and researchers (Art. 44 Decree Law 78/2010)**

### **Tax Relief**

- **90% exemption from personal income tax (IRPEF)** on the taxable income from employment and self-employment.



(Please note that employer's social security contributions will be calculated on 100% of earnings)  
Having resided abroad (not occasionally)

### Criteria

- Having a university degree or equivalent
- Having carried out documented research or teaching activity abroad, in Universities or public or private Research Institutes, for at least two consecutive years
- Transferring their residence to Italy in accordance with the law on income tax (TUIR)
- Carrying out teaching and research activities in Italy

### HOW TO BENEFIT FROM THE TAX RELIEF

To benefit from the tax relief, you must submit the following documents:

- Declaration in accordance with the Presidential Decree 445/2000 including:
  - Name and surname, date of birth, Fiscal Code
  - Date of return to Italy and date of recruitment
  - Statement declaring that you meet all the foreseen requirements
  - Current (or future) residential address in Italy
  - Statement declaring that you will not benefit simultaneously from other tax reliefs (such as Inbound Expatriate, etc.)

**The form which includes all these declarations can be found in [Annex 2](#).**

- Declaration from the organization where you carried out the teaching or research activity confirming the type of activity and the period
- Copy of the Italian residence certificate or receipt of the request submitted to the Register office of the municipality of residence.

### Support for foreign researchers

The International Faculty Office can provide consultancy for foreign researchers on how to obtain the Codice Fiscale, entry visa, etc.

Bocconi works with two suppliers of relocation services, which provide a number of services such as house search and immigration procedures.

Please contact your Research Centre Administrator for further information on these services.



## Other Services

### Email Address

A Bocconi **email address** will be created for you upon your arrival.

The same credentials will enable you to access a number of reserved areas of the Bocconi website and to use the university Wi-Fi.

You will also be provided with a **badge**, i.e. a magnetic card, which will give you access to the Bocconi buildings.

If you are not working from the office and you need to access Bocconi services other than the email (e.g. Intranet, timesheets, etc.), you will need to use the Bocconi **VPN** (**see Annex 3 for instructions**).

**Timesheet online:** should you be involved in a funded research project such as those by the European Commission, it is likely that you will be given access to an electronic timesheet and be asked to fill this in on a monthly basis.

Instructions on how to use the online timesheet system can be found on the intranet: [Microsoft PowerPoint - English timesheet 2017.pptx \(unibocconi.it\)](#)

### IRIS

The Research Catalogue IRIS is the tool adopted for data management in Bocconi, which allows the data entry of all the information related to the research activities carried out in a standard way.

The IRIS catalogue can be accessed via <https://iris.unibocconi.it>

In order to log in to the IRIS Catalogue you should use your usual Bocconi credentials.

For other communications or requests concerning the use of the Catalogue: [catalogo.ricerca@unibocconi.it](mailto:catalogo.ricerca@unibocconi.it)

Contacts:

Roberta Ometti: +39 02 5836 2322 or +39 02 5836 3397; [roberta.ometti@unibocconi.it](mailto:roberta.ometti@unibocconi.it)

Stefania Torriani: +39 02 5836 2375; [stefania.torriani@unibocconi.it](mailto:stefania.torriani@unibocconi.it)

See Annex 4 for IRIS User manual



## Annexes

- Annex 1: Instructions to fill in the Bocconi University Online Fiscal Declaration<sup>2</sup>
- Annex 2: Sample form to benefit from the tax relief (accessible PDF)
- Annex 3: Instructions to install Bocconi VPN
- Annex 4: IRIS user manual

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<sup>2</sup> We are working to make this procedure accessible.

