

# CONTRIBUTION TOWARDS LIVING EXPENSES

## DOCUMENTS TO ENCLOSE

PhD Students enrolled in the first year of the course have to enclose the following documents:

### Traditional Procedure

- copy of registered contract, better if covering the entire academic year;
- if you replace someone else in a registered contract, the copy of contract and of the registered taking over.

### “Cedolare Secca” Procedure

- copy of the contract and registration form (through SIRIA procedure or 69 form);
- if you replace someone else in a registered contract, copy of the contract and registration form (through SIRIA procedure or 69 form), plus copy of 69 form for the taking over.

PhD Students enrolled in the subsequent years of the course could be in one of the following situation:

**1. *If the contract submitted for the previous academic years is still valid:***

### Traditional Procedure

- if you have paid the “Imposta di registro” to Agenzia delle Entrate for the whole period of the contract, you don’t have to enclose anything;
- if you have paid the “Imposta di registro” to Agenzia delle Entrate only for the first year of the contract and not for the whole period, you have to enclose copy of payment to Agenzia delle Entrate of the “Imposta di registro” (F23 form) for the following year(s).

### “Cedolare Secca” Procedure

- nothing to enclose (if your landlord chose the “Cedolare Secca procedure” at the beginning of the contract).

**2. *If the contract submitted for the previous academic years has expired, you have to enclose the following documents:***

### Traditional Procedure

- in case of new registered contract that replaces the one already submitted, copy of the new contract;
- in case of renewal of the registered contract already submitted, copy of the payment to Agenzia delle Entrate (F23 form) of the “Imposta di registro” for the renewal;
- if you replace someone else in a registered contract, a copy of it and of the registered taking over.

### “Cedolare Secca” Procedure

- copy of the new contract and registration form (through SIRIA procedure or 69 form) that replaces the one previously submitted;
- If you renew the registered contract previously submitted through the “Cedolare Secca” procedure, copy of 69 form for the renewal;
- if you replace someone else in a registered contract, copy of the contract and registration form (through SIRIA procedure or 69 form), plus copy of 69 form for the taking over.

## **DEADLINES:**

- **July, 31** for the submission of requests and documents;
- **October, 31** for the submission of missing documents or integrations regarding requests already submitted;
- **November, 30** for the requests submitted after July, 31. These requests have to be justified with a letter addressed to the Director.

## **IMPORTANT: NO REQUEST OR INTEGRATION WILL BE ACCEPTED AFTER DEADLINES SPECIFIED ABOVE**

## **SPECIAL CASES:**

- **If your contract or renewal expires during the academic year, you have to submit a copy of the new contract or the renewal in order to obtain the contribution for the whole academic year. Deadline for such cases is delayed according to the expiry date of the contract. (In any case no later than 31/10/2012 - see Deadlines).**

*For example, if your contract expires on 31/08/2012, you have to present a copy of the payment to Agenzia delle Entrate of the renewal of the contract. If you won't present it up to 31/10/2012, you will receive the contribution for the period 01/11/2011 – 31/08/2012;*

- **If your contract starts after the beginning of the academic year, the contribution towards living expenses will be paid for the period of the contract and not for the whole academic year.**

*For example, if your contract begins on 01/12/2011 and it's valid for a year, you will receive the contribution for the period 01/12/2011-31/10/2012 thus losing a month of contribution.*

## **TAXATION ALLOWANCES**

**With reference to the DECLARATION in accordance with and for the effects of art. 23 of DPR 600/1973 and subsequent modifications for Taxation Allowances (art. 13, DPR 917/1986) and in accordance with arts. 46 and 47 of D.P.R. 445/2000 we specify that:**

The allowances for employee status or equivalent are deductions that can be applied to employee-like incomes (such as contribution towards living expenses) and that have to be applied proportionally to the period of the activity (in case of the contribution towards living expenses, for the academic year: from 1 October or 1 November till 30 September or 31 October).

These allowances enable you to pay less taxes on the income you receive. In case of small annual incomes, such as contribution towards living expenses, allowances are very high and permit you to receive the whole amount of the contribution.

You are eligible for these allowances if you receive employee-like incomes. If you receive other employee-like incomes, in addition to the contribution towards living expenses (for example collaborations – 150 hours and “tutorato” excluded), on which you request the application of allowances, you are advised not to request these allowances also on the contribution towards living expenses, as you would risk exceeding the limit permitted. In that case you will have to return the sum when submitting your income tax declaration.