

# GUIDE TO THE SUBMISSION OF FINANCIAL STATUS (ISEE)

*2022/2023 ACADEMIC YEAR*

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In case of any doubts about the meaning of the text, refer to the Italian version.

## 1. Legislation: ISEE for university services and doctorates

The financial situation of the household of a student seeking economic and financial concessions (reduction in university fees, scholarships, accommodation, meals, international mobility, 150 hrs of work at the university, etc.) is determined using the Equivalent Economic Status Indicator (*Indicatore della Situazione Economica Equivalente or ISEE*) as envisaged by article 8 of Presidential Decree 159/2013. There is a specific ISEE for doctorate students.

An ISEE is a form of certification every citizen is entitled to obtain for free:

- by themselves, following the instructions on the website of the Italian Social Security Authority (*Istituto Nazionale della Previdenza Sociale - INPS*)
- from an authorised centre (INPS offices, CAAF - Authorised Tax Assistance Centres, accountants, etc...)

The document is issued based on the information stated on the self-declaration form (*Dichiarazione Sostitutiva Unica - DSU*) signed in accordance with Presidential Decree 445/2000. Anyone who signs a DSU is civilly and criminally liable for the correctness and completeness of the information contained therein.

The processing time for this document is approximately 5-7 working days, although this might be longer for students who are not independent and not resident with their parents (see point 2 in Appendix 1).

For the 2022/2023 academic year, the income to refer for ISEE declarations is the 2020 calendar year (2021 Single Tax Certification and 2021 Tax Returns), whilst the position of assets (tangible and intangible) is as at December 31 2020.

## 2. Deadlines

Except for cases specified in this guide, in order to avoid fines, it is necessary to sign the DSU to obtain ISEE certification for university services study or doctorates (without omissions or mistakes), or deliver the ISEE application form (for the cases in Appendix 2), **between January 1 2022 and November 15 2022.**

In the following table you find a summary of the deadlines for signing the DSU or submitting the ISEE calculation form for the calculation of university fees and the consequences of delay:

Date of signing the DSU or delivery of the ISEE application form	Outcome	Consequences
<b>Between January 1 2022 and November 15 2022</b>	On time	Contribution without fine
Between November 16 2022 and December 31 2022	Late with fine	15% increase in the fee owed, with a minimum of €50.00
After December 31 2022	After the deadline	Maximum fee will be charged

**NB:** for **accommodation** applications, the DSU must be signed by August 21 2022, whilst for a **DS scholarship** application, the DSU must be signed by September 30 2022.

For students **enrolled in a Master's Degree between January 1 2023 and March 10 2023**, only correct ISEE forms, with the DSU signed between January 1 2022 and March 17 2023, will be accepted without a fine. After this deadline, no ISEE certification will be accepted and the top fee bracket will be charged.

In this case, the correct ISEE must be emailed to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it) (from a university account and indicating the university enrolment number in the mail).

### 3. How the University obtains ISEE certification

There are three ways the University can obtain ISEE certification:

Ways	For which students	Requirements
<b>Automatic</b> (from INPS database)	for all students who renew their enrolment or register for the 2022/2023 academic year and sign the DSU by December 31 2022	- correct ISEE** - enrolment in 2022/2023 academic year
<b>Manual or by Mail</b> (bringing the ISEE to Fees and Funding Front Office or sending it to <a href="mailto:segr.studenti.tasse@unimib.it">segr.studenti.tasse@unimib.it</a> )	- for all students who <b>do not</b> renew their enrolment or <b>do not</b> register for the 2022/2023 academic year by December 31 2022 - for students who want to change an already registered ISEE - in case of <b>current ISEE</b>	correct ISEE**
<b>Calculation by the office</b> (based on communication from the students)*	for Italian or foreign students whose household is resident partially or entirely abroad, or for any student with a particular situation that requires manual calculation	to be verified on the basis of the different situations

\* the student must send the documents required at point 5 and in Appendix 2 of this guide to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it)

\*\*The term **correct ISEE** shall mean:

- ISEE for facilitations for the right to university study (ISEE for university services) for the student or, solely for cases where the student is a political refugee (see Appendix 2 point 5), an ordinary ISEE, or, solely for doctorate students (see Appendix 1 point 3), ISEE for doctorate courses;
- in all cases the ISEE certification must not include the wording "*omissioni/difformità*" (missing or incorrect information): this note is automatically added to the certification when INPS finds any irregularities in the declaration of household assets on the DSU. In case of missing or incorrect information, the student must correct the ISEE.

**N.B:** Any special cases that do not fall within the cases indicated in this guide must be reported to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it) for a specific evaluation.

In case of failure to obtain a correct, valid ISEE in the INPS database or failure to send the ISEE or required documentation by the deadlines, students cannot:

- submit the application for exemption for university fees and contributions;
- submit a scholarship application;
- obtain the income score relevant for enrolment in the list of 150 hours of work for students;
- make use of the international mobility grants available through the Erasmus Plus programme.

Students who want to access the above-mentioned services while not delivering the ISEE are invited to contact Student Services – Fees and Funding Sector by email to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it)

#### 4. Students who graduate by the end of March 2023:

Students planning on graduating by March 31 2023 **are still required to send** the ISEE certification to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it) (using the campus e-mail account and indicating their matriculation number). ISEE certification for university services must be produced signing the relevant DSU by November 15 2022 (or, considering the penalty period, by December 31 2022).

#### 5. Foreign or Italian students with a household residing abroad or political refugees

Foreign or Italian students with a household residing totally or partially abroad or political refugees must request the calculation or integration of their ISEE to Fees and Funding Front Office. See Appendix 2 for more detailed information.

#### 6. Current ISEE

<b>Who can request it</b>	All the students who have already calculated a "normal" ISEE during the calendar year 2022
<b>What are the requirements to request it</b>	<p>One of the following situations must have occurred <u>from January 1 2020</u> for at least one member of the ISEE household:</p> <ol style="list-style-type: none"> <li>employee on an open-ended contract, whose employment relationship was terminated, suspended or reduced;</li> <li>employee on a fixed-term or flexible contract, whose was not employed at the time of the DSU declaration and who can prove, as per the means indicated herein, employment of at least 120 days in the twelve months prior to the conclusion of the most recent employment relationship;</li> <li>self-employed worker, whose was unemployed at the time of the DSU declaration, who has ceased to be a self-employed worker, after having held that position continuously for at least twelve months.</li> <li>interruption of healthcare allowances, social security benefits and other indemnities of any sort, including debit cards, received from the government that are not already included in the income</li> </ol>

	<p><b>or alternatively</b> if there has been a change in the overall income situation of the household of <u>more than 25%</u> compared to the income situation in the ordinary ISEE.</p> <p><b>or alternatively</b> if there has been a change in the overall assets situation of the household of <u>more than 20%</u> compared to the income situation in the ordinary ISEE.</p>
<b>Validity</b>	<b>6 months</b> from the signing of the DSU of the current ISEE
<b>When it is necessary to update it</b>	<p>It is necessary to update the current ISEE before the expiry if during the period of validity of the current ISEE the following changes occur:</p> <ul style="list-style-type: none"> <li>• changes in the employment situation (a member of the household has found a new employment);</li> <li>• changes in healthcare allowances, social security benefits and other indemnities of any sort that are not already included in the income (a member of the household has started to benefit from them).</li> </ul> <p>In these cases the valid current ISEE must be updated within two months from the change occurred.</p>

For the calculation of the current ISEE, documents that demonstrate, for each member of the household under the conditions at letters a, b, c and d in the table above, will be required:

- earnings from employment, pension and similar received in the twelve months prior to the period for which the application relates;
- income from business activities or self-employed work, whether individual or with other parties, as determined on a cash basis using the difference between earnings/income received in the twelve months prior to the period for which the application relates and the expenses incurred in the same period for the business activities/work;
- healthcare allowances, social security benefits and other indemnities of any sort, including debit cards, received from the government that are not already included in the income in letter a), received in the twelve months prior to the period for which the application relates.
- from April, for any major changes of the movable assets (higher than 20%), documents certifying the assets owned on December 31 of the year before the DSU are required.

**N.B:** for cases falling under letters a) and d), the new income to be used can be calculated by multiplying the income received in the two months prior to the submission of the DSU declaration by 6.

In no case the assets situation (with the exception of the specific case of changes in assets and only from 1 April) and the benchmark equivalence value are modified.

Write to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it) for further explanations and clarifications.

## 7. Checks on the truthfulness of self-certification

### 7.1 Checks

The university checks the information in the DSU declaration using the options available under current laws, especially Presidential Decree no. 445 of December 28th 2000, and potentially requiring students, pursuant to article 4, paragraph 7 of Legislative Decree 109/98 and article 4, paragraph 10 of Prime Ministerial Decree of April 9th 2001, to submit all necessary documentation to verify the truthfulness of the declarations made.

The university works in conjunction with the Italian Revenue Agency (Agenzia delle Entrate), the Regional Directorate of the Lombardy Administration, and the Ministry of Finance to check the formal and substantive correctness of self-certifications by students. It does this using its direct links to the databases managed by the Revenue Agency, the Territorial Agency (Agenzia del Territorio) and the Public Record Offices maintained by municipalities and any other government bodies responsible for self-certification data.

The university can also request support from the financial police (Guardia di Finanza), reserving the right to notify situations that require additional information or investigation.

Pursuant to Section 2947 of the Civil Code, such checks can be conducted within 5 years from the most recent undue use connected and consequent to the untruthful self-certification.

### 7.2 Consequences for untruthful statements

Where declarations or statements are found to be untruthful, the penalties established by article 10, paragraph 3 of Legislative Decree 68/2012 shall be applied along with the additional penalty pursuant to article 38, paragraph 3 of Decree Law 78/2010.

#### 7.2.1 Penalty pursuant to article 10, paragraph 3 of Legislative Decree 68/2012

Every declaration found to be untruthful shall result in the student paying triple the difference between what is owed following the check and what was paid on the basis of the untruthful declaration, as a fine pursuant to article 10, paragraph 3 of Legislative Decree 68/2012.

Furthermore, the student shall lose the right to receive further support for the entire duration of his/her studies.

This is without prejudice to the adoption of disciplinary measures and notifying the prosecuting authorities, should the case potentially be a crime (art. 331, code of criminal procedure).

#### 7.2.2 Penalty pursuant to article 38, paragraph 3, Decree Law 78/2010

In cases where declarations are found to be untruthful, the fine pursuant to article 38, paragraph 3 of Decree Law 78/2010 shall be applied in addition to the fine indicated in the preceding point. This additional amount varies between €500.00 and €5,000.00. It is determined using the specific regulations in force and it is proportional to the undue benefit gained.

## Appendix 1 - The household

### 1. Composition of the household

The “family nucleus” (i.e. the household) is defined under article 3 of Prime Ministerial Decree 159/2013. In particular, on the date on which a person signs the DSU, i.e. the self-declaration form affirming the identity of the members of the family, the household shall comprise:

- a) the student;
- b) all the persons included in the student's household, even if they are not related by blood, marriage or kinship. The foregoing group of persons in the household does not, however, include unmarried and childless adults who are 100% financially dependent\* on their parents, when these latter persons are external to the household of the student;
- c) unmarried and childless adult brothers/sisters of the student, who do not form part of the household of the student but are 100% financially dependent\* on their parents;

\*NB: Financial dependency is determined with reference to the year in which household income was generated rather than the year in which the declaration (DSU) was made. In other words, the fiscal year for determining financial dependency is 2020;

- d) any minors (even if not included in the student's household) who, on the date on which the *ISEE* is made, are being fostered by household members pending adoption;

Further, unless already included under the foregoing definitions, and provided the student is not classified as “independent” (see point 2 of this appendix), the family household shall comprise:

- e) both the parents of the applicant, if they are married to one another, even if one or both has a residential address different from the student's;
- f) both the parents of the applicant, if they have never been married to one another, even if one or both has a residential address different from the student's in the manner indicated in point 4 of this appendix.

### 2. Independent students (art. 8 paragraph 2 DPCM 159/2013)

A student who does not reside with either of his parents can declare himself/herself independent of his/her original household and, to this end, may present an ISEE certificate in which his or her parents are not included as part of the household. The ISEE certificate must in any case be filled out in compliance with the relevant laws, and its legitimacy is contingent on the following two conditions being true at the date on which the DSU is made:

- a) that, at the time of submitting the application, the student shall have been living for at least two years outside the original family home in a property that is not owned by a member of his/her original family, and that his or her residence outside the family home is duly registered in the public records;
- b) that over the two calendar years before the submission of the application, his or her declared taxable income deriving from work as a salaried or similar employee is at least € 9.000,00 for each of the two years.

Absent one or both of the foregoing conditions, the student shall be deemed to form part of the household comprising his/her parents (or, in the case of their legal separation or divorce, comprising the parent indicated in point 6.1 of this appendix) and the other persons identified in point 1 of this appendix.

NB: Married student: the status of independent student is available also to a student who is married, only if the students meets the above-mentioned residence requirement. In this case, the earnings of the spouse shall be counted towards the minimum income of € 9.000,00.

**Procedure to obtain the cumulative ISEE:** For technical reasons relating to the INPS computer system, a student who, despite not living with his or her parents, is not independent and therefore needs to include himself/herself in the parents' household, must make sure when submitting a request for a cumulative ISEE certificate that his/her parents already have a currently valid ISEE certificate declaring their family status. Unless the parents have an ISEE certificate, a cumulative ISEE certificate cannot be issued. Once their ISEE is produced, the parents must communicate the protocol number of their ISEE to the student and the student must have it entered in the appropriate field of part D of their DSU. In this way, INPS will integrate the student's ISEE with the ISEE of the parents only for the purpose of university ISEE.

### **3. Students enrolled in doctorate courses (art. 8 paragraph 4 DPCM 159/2013)**

The household of a student enrolled in a doctorate programme shall comprise exclusively:

- the applicant himself/herself;
- his/her spouse;
- his/her children under the age of majority;
- his/her adult children, in accordance with the ordinary rules for determining the make-up of a household.

A doctorate student retains the right to apply the ordinary rules for declaring a household, which may therefore also comprise any other persons as permitted by these rules.

### **4. Students whose parents never married**

The never-married parents of a non-independent student both form part of the student's household, but different considerations from those outlined above shall apply.

Unless one of the circumstances listed below obtains, 100% of the income and wealth of both parents is counted towards the total financial position of the household.

If, however, one or both of the following cases applies:

- the parent does not live with the applicant student and is married to someone other than the second parent;
- the parent does not live with the applicant student and has children by someone other than the second parent;



then the parent not living with the student shall be counted as an “additional component” as specified in Annex 2, paragraph 2 of Prime Ministerial Decree 159/2013, and the calculation of family income for the purposes of ISEE shall be as follows:

- a) pursuant to article 2, paragraph 3, the indicator of financial position (ISE) shall refer to the non-cohabiting parent only, irrespective of the income and wealth of the other members of this parent’s household;
- b) the indicator of financial position referred to in a) above is divided by the benchmark equivalence value for the household to which the parent belongs and multiplied by 0.3;
- c) the value referred to in b) above is multiplied proportionally - by a factor of 1 in the case of a single non-cohabiting child. The factor is increased by 0.5 for every other non-cohabiting child. Non-cohabiting children who do not form part of the beneficiary's household are not relevant for the purposes of calculating the multiplier;
- d) the additional component is obtained by dividing the amount referred to in c) above by the benchmark equivalence value for the beneficiary's household.

Calculated thus, the additional component is included in the applicant's ISEE.

## 5. Students whose parents are legally separated or divorced

A non-independent student whose parents are legally separated or divorced belongs to the household of the parent with whom he or she shares an address, except as specified in point 6.1 of this appendix.

## 6. Special cases

The category of **non-independent** students may include special cases:

### 6.1 Students whose parents are legally separated or divorced and are each registered in the public record as resident at a different address

If a student lives at an address different from that of his or her legally separated or divorced parents, and each parent lives at a separate address, then the student’s household shall be deemed to comprise:

- the parent on whom the student is 100% dependent for tax purposes in the fiscal year used for the declaration (along with any other persons who make up the household of the parent);

or

- a parent chosen by the student, for cases in which the financial dependency for tax purposes is shared by both parents for the fiscal year in question (along with any other persons who make up the household of the chosen parent);

or

- if no financial dependency for tax purposes has been declared, whichever parent is entitled to receive maintenance allowances for the student. If none of the above conditions is relevant, then Sections 433 and 441 of the Civil Code shall apply.

### 6.2 Orphaned students with no parents

The orphan student's household shall comprise the student’s household as registered in the public record.

### 6.3 Individuals living together

A person registered as cohabiting with others (i.e. sharing an address with other people for reasons of religion, care, assistance, military service, penitentiary detention and the like) a separate family unit unless, by virtue of being married, he or she may be deemed a member of the spouse's household.

Students who consider themselves as belonging to a household not provided for by the above rules are invited to contact [sgr.studenti.tasse@unimib.it](mailto:sgr.studenti.tasse@unimib.it) or [dsu@unimib.it](mailto:dsu@unimib.it) to seek clarification of how to define their household for ISEE purposes.

### 7 - Households with members with disabilities

Article 2-*sexies* of Law 89/2016 introduced a significant change into ISEE rules for members of the household with moderate or severe disabilities or lacking self-sufficiency (Annex 3 Prime Ministerial Decree 159/2013). In such instances, applicants are no longer required to declare any healthcare allowances, social security benefits and other indemnities of any sort, including debit cards, received from the government, provided the payments are not included in personal income tax (IRPEF) declarations. The deductions and deductibles previously used in calculations are no longer applicable. In place of the previous method, a return has been made to the equivalence system, according to which the benchmark is increased by 0.5 for every disabled member of a household, as per the provisions of Prime Ministerial Decree 159/2013.

## Appendix 2 - ISEE of foreign students and Italian students resident abroad

### This section is for:

- NON international students;
- international students enrolled in any degree course or Ph.D program before the academic year 2022/2023.

NB: the international students are students with a non italian citizenship and access qualification achieved abroad.

**Warning:** to submit the application for the SCHOLARSHIPS, the CANTEEN SERVICE, the ACCOMMODATION and other benefits, please refer to the ISEE guide in che Call issued for those benefits.

Recap table:

Case	Table	Documents to deliver
Household <b>entirely</b> resident abroad (Appendix 2 point 3)	1	<ul style="list-style-type: none"> <li>- ISEE application form</li> <li>- Identification document</li> </ul>
	2 and countries not listed in any tables	<ul style="list-style-type: none"> <li>- ISEE application form</li> <li>- Identification document</li> <li>- Documents listed in Appendix 2 point 3.2, translated and authenticated as indicated at point 6 of the same Appendix</li> </ul>
Household <b>partly</b> resident abroad (Appendix 2 point 4)	1	<ul style="list-style-type: none"> <li>- ISEE application form</li> <li>- Identification document</li> <li>- Ordinary ISEE calculated in Italy for the members of the household resident in Italy</li> </ul>
	2 and countries not listed in any tables	<ul style="list-style-type: none"> <li>- ISEE application form</li> <li>- Identification document</li> <li>- Documents listed in Appendix 2 point 3.2, translated and authenticated as indicated at point 6 of the same Appendix</li> <li>- Ordinary ISEE calculated in Italy for the members of the household resident in Italy</li> </ul>
Political refugees (Appendix 2 point 5)	All the countries in the world	<ul style="list-style-type: none"> <li>- ISEE application form</li> <li>- Identification document</li> <li>- Certificate of political refugee status</li> <li>- Ordinary ISEE calculated in Italy for the members of the household resident in Italy</li> </ul>

### 1. Deadlines and general information

As the Ministry of Labour and Social Policies has confirmed, the present ISEE computer system does not allow a calculation to be made of the financial position of the members of a household to which an Italian or foreign student living abroad belongs. As a result, the provisions set forth in article 8, paragraph 5 of Prime Ministerial Decree 159/2013 cannot be applied in such cases.

Consequently, the university has determined that, for the 2022/2023 academic year, it will carry out the economic assessment of EU and non-EU foreign students and of Italian students living abroad as follows:

- A. **foreign or Italian students in a household residing in one of the countries listed in Table 1 (page 16)**: the assessment of the financial position of the student's family will be based on IMF-sourced data on the relevant country's gross domestic product (GDP) measured by per capita purchasing power parity (PPP) in 2020 (the reference year for ISEE certifications for the 2022/2023 academic year), integrated with World Bank and Central Intelligence Agency data.
- B. **foreign or Italian students with a household residing in one of the countries listed in Table 2 (page 22) or not listed in any table**: the assessment of the financial position of the student's family will be based on an examination of the documents indicated in points 2, 3.2, 4.2 and 5 of this appendix, which need to have been legally authenticated and translated into Italian.

The documentation indicated in points 2, 3, 4 and 5 of this Appendix must be submitted as specified in every particular **no later than November 15 2022** (or from November 16 2022 to December 31 2022, with the relevant penalty for late submission).

**NB:** for **accommodation** applications, the DSU must be signed by August 21 2022, whilst for a **DS scholarship** application, the DSU must be signed by September 30 2022.

The economic and financial position of Italian students residing abroad or of foreigner students from countries with a non-euro currency will be calculated with reference to the average exchange rates for 2020.

The following are the procedures that the university will adopt for the specific cases.

## 2. Students from particularly poor countries

For the 2022/2023 academic year this case is not considered because in Table 2 there are no countries indicated by the MIUR as particularly poor. For the countries in Table 1 refer to points 3, 4 and 5 of this Appendix.

## 3. Italian or foreign students whose household is ENTIRELY resident abroad

### 3.1 Countries listed in Table 1

Foreign students whose household is resident abroad in one of the countries listed in Table 1 must send to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it) (from a university account and indicating the university enrolment number in the mail) or else deliver to the Fees and Funding Front Office:

- a completed and signed ISEE application form, a copy of which is attached to this guide;
- a copy of their identification document.

They will then be assigned, for the 2022/2023 academic year, a putative ISEE value, as shown in Table 1 corresponding to the student's declared country of provenance.

Only for doctorate students without spouse and children will the ISEE value be deemed to be equivalent to the GDP PPP of the declared country of provenance, as the listed in Table 1 (reduced by 20% and up to € 3.000,00).

### 3.2 Countries listed in Table 2 or not listed in any table

Italian or foreign students whose household is resident abroad in one of the countries listed in Table 2 or in countries not covered by either of the two Tables will have to send to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it) (from a university account and indicating the university enrolment number in the mail) or else deliver to the Fees and Funding Front Office:

- a completed and signed ISEE application form, a copy of which is attached to this guide, and a copy of their identification document;
- for all the members of the household, the following documents:
  1. document attesting to the make-up of the household resident abroad and, in the case of divorced parents, the relative divorce order or certification;
  2. the income for the 2020 calendar year of each member of the family (the document must clearly state that the income refers to the calendar year 2020). If one or more family members aged 18 or over in 2020 received no earnings in 2020, the applicant must still present a statement to that effect. In the case of married or never-married parents, the incomes of both must be presented, even if one or other does not appear in the document certifying the make-up of the household;
  3. properties owned by the family on December 31 2020 (the document must be issued by a public authority that can provide a national-level assessment), including **the square meterage** of the properties, or else a certificate for each family member attesting non-ownership of any property;
  4. an attestation of movable assets (securities, dividends, equity interests, fractions of the share capital of any companies owned, bank balances, investments, deposits, etc.) owned by the family on December 31 2020.
  5. any income earned in Italy during 2020 and/or properties and movable assets owned in Italy on December 31 2020 by the members of the household resident abroad (a self-certification can be delivered for this information).

#### The documentation listed above must:

- be issued by the competent authorities of the country where the incomes were generated and where the assets are held;
- be translated into Italian and authenticated in the manner indicated in point 6 of this Appendix;
- have been issued after January 1 2021 (for all the documents).

**NB:** Self-certification relating to foreign income and/or property cannot be presented.

## 4. Italian or foreign students whose household is partly resident abroad

### 4.1 Countries listed in Table 1

Foreign students whose household is partly resident abroad in one of the countries listed in Table 1 must send to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it) (from a university account and indicating the university enrolment number in the mail) or else deliver to the Fees and Funding Front Office:

- a completed and signed ISEE application form, a copy of which is attached to this guide;
- a copy of their identification document.
- an **ordinary ISEE** calculated in Italy on the basis of income and the assets of the members of the household resident in Italy.

They will then be assigned, for the 2022/2023 academic year, the ISEE value calculated by the Entitlement to Study Division on the basis of the submitted ISEE declaration, which shall be increased for every adult family member living abroad by the GDP PPP per capita as indicated in Table 1 (reduced by 20%, and up to a maximum of € 3.000,00).

### 4.2 Countries listed in Table 2 or not listed in any table

Foreign students whose household is partly resident abroad in one of the countries listed in Appendix 2 must send to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it) (from a university account and indicating the university enrolment number in the mail) or else deliver to the Fees and Funding Front Office:

- a completed and signed ISEE application form, a copy of which is attached to this guide;
- a copy of their identification document.
- an **ordinary ISEE** calculated in Italy on the basis of income and the assets of the members of the household resident in Italy.
- for the members of the household resident abroad, the **documents indicated at point 3.2 of this Appendix** (listed from 1 to 5)

## 5. Political refugees

Students who have been granted political refugee status (regardless of their country of origin) need only an ORDINARY ISEE certificate relating to any income they have received or assets they own in Italy. They must submit a copy of their ISEE declaration **along with the certificate of political refugee status** and the compiled and signed ISEE application form, which is attached to this guide. All the required documents must be sent by email (from a university account and indicating the university enrolment number in the mail) to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it) or else handed in to the Fees and Funding Front Office.

## 6. Authentication of documents

The legal authentication of the documents, if prescribed by points 3.2 and 4.2 of this Appendix, varies from country to country. The regulations fall into four broad categories:

A - Countries for which no legal authentication is available.

**B** - Countries for which the documents are exempt from a mandatory stamp from an Italian consulate, diplomatic mission or Embassy, but require an Apostille stamp. Under the Hague Convention of 1961, documents issued by the authorities of one of these countries are exempt from the need for legal authentication by the Italian embassy, but must be franked with an "Apostille" stamp, in accordance with Article 6 of The Hague Convention).

**C** - Students from particularly poor countries (see point 2 of this Appendix).

**D** - All other countries not belonging to categories A, B or C. All students from countries not listed in the preceding paragraphs must have the documents issued in their country of origin legally authenticated by the Italian embassy or consulate.

Table 2 contains a list of countries categorised under the letters indicated above.  
Countries not included in either of the two tables belong to category D.

### 6.1 Special cases

**Sweden:** separate legislation exists for Sweden, which is a signatory to the 1968 London Convention. Documents issued by diplomatic and consular authorities present on Italian territory are exempt from the requirement of legal authentication.

## Table 1 - List of the countries exempt from producing foreign financial and economic documents

**NB:** the table below is valid only for the purpose of determining the university tuition fees. For the benefits of the right to study the student should refer to the competition announcement.

The list is based on IMF data for GDP PPP per capita in 2020 (the reference year for ISEE for the 2022/2023 academic year) integrated with World Bank and Central Intelligence Agency data, that is the value of all the finished products and services produced in a country in a given year divided by the average population for that country in the same year, calculated using GDP based on purchasing power parity, thus taking into account the differing costs of living in different countries.

Country	GDP PPP in Euros	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
Afghanistan	2.018,31	1.214,02
Albania	11.608,87	6.982,78
Algeria	9.314,64	5.602,79
American Samoa	9.202,96	5.535,61
Angola	5.590,71	3.362,83
Anguilla	10.024,65	6.029,87
Antigua and Barbuda	14.993,11	9.018,41
Argentina	17.061,48	10.572,54
Armenia	10.947,65	6.585,05
Aruba	24.634,91	16.266,85
Azerbaijan	11.924,13	7.172,41
The Bahamas	27.307,68	18.276,45
Bangladesh	4.344,68	2.613,34
Barbados	11.518,58	6.928,47
Belarus	16.619,74	10.240,41
Belize	4.804,06	2.889,66
Benin	2.874,78	1.729,19
Bhutan	9.765,22	5.873,81
Bolivia	6.831,36	4.109,09
Bosnia and Herzegovina	11.917,47	7.168,40
Botswana	12.712,31	7.646,50
Brazil	12.235,37	7.359,62



Country	GDP PPP in Euros	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
British Virgin Islands	30.402,63	20.603,48
Bulgaria	19.506,23	12.410,70
Burkina Faso	1.869,99	1.124,81
Burundi	634,69	381,77
Cabo Verde	5.231,49	3.146,76
Cambodia	3.874,70	2.330,64
Cameroon	3.179,73	1.912,62
Central African Republic	812,49	488,71
Chad	1.313,09	789,83
Chile	19.120,33	12.120,55
China	14.063,03	8.458,97
Colombia	11.849,65	7.127,61
Comoros	2.505,50	1.507,07
Democratic Republic of the Congo	925,41	556,64
Republic of Congo	3.492,43	2.100,71
Cook Islands	13.722,27	8.254,00
Costa Rica	16.683,15	10.288,08
Côte d'Ivoire	4.393,74	2.642,85
Croatia	23.446,83	15.373,56
Cuba	10.106,82	6.079,29
Curacao	17.595,58	10.974,12
Cyprus	33.974,46	23.289,07
Czech Republic	33.517,50	22.945,49
Djibouti	4.751,36	2.857,96
Dominica	9.813,39	5.902,79
Dominican Republic	15.299,69	9.247,89
Ecuador	9.016,27	5.423,32
Egypt	10.536,81	6.337,93
El Salvador	6.982,55	4.200,03
Equatorial Guinea	14.705,83	8.845,61
Eritrea	1.495,83	899,75
Estonia	30.630,48	20.774,79
Eswatini	7.499,19	4.510,79
Ethiopia	2.389,36	1.437,21

Country	GDP PPP in Euros	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
Fiji	9.954,27	5.987,53
French Polynesia	13.968,78	8.402,27
Gabon	13.103,20	7.881,62
The Gambia	1.868,61	1.123,97
Georgia	12.123,44	7.292,30
Ghana	4.764,90	2.866,11
Greece	23.382,55	15.325,22
Grenada	12.550,08	7.548,92
Guatemala	6.822,73	4.103,90
Guinea	2.164,04	1.301,68
Guinea-Bissau	2.005,77	1.206,48
Guyana	16.182,27	9.911,48
Haiti	2.469,35	1.485,32
Honduras	4.436,65	2.668,66
Hungary	27.234,30	18.221,28
India	5.367,27	3.228,43
Indonesia	10.041,70	6.040,12
Islamic Republic of Iran	12.952,90	7.791,22
Iraq	8.177,04	4.918,52
Israel	33.912,10	23.242,18
Jamaica	9.914,83	5.963,81
Japan	34.637,24	23.787,40
Jordan	8.507,79	5.117,47
Kazakhstan	21.816,73	14.147,92
Kenya	4.153,63	2.498,42
Kiribati	1.610,31	968,61
Korea del Nord	1.396,88	840,23
Kosovo	9.282,79	5.583,63
Kuwait	35.539,84	24.466,05
Kyrgyz Republic	4.114,02	2.474,60
Lao P.D.R.	6.655,23	4.003,15
Latvia	25.960,61	17.263,62
Lebanon	9.888,99	5.948,26
Lesotho	2.192,10	1.318,56

Country	GDP PPP in Euros	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
Liberia	1.273,82	766,21
Libya	4.841,71	2.912,30
Lithuania	32.222,05	21.971,46
Madagascar	1.231,04	740,47
Malawi	1.199,83	721,71
Malaysia	22.789,32	14.879,18
Maldives	15.794,59	9.619,99
Mali	1.929,33	1.160,50
Malta	35.840,89	24.692,40
Marshall Islands	3.147,03	1.892,95
Mauritania	4.966,74	2.987,51
Mauritius	16.849,67	10.413,29
Mexico	15.708,34	9.555,14
Micronesia	2.825,28	1.699,42
Moldova	10.476,30	6.301,53
Mongolia	9.921,15	5.967,61
Montenegro	15.844,06	9.657,19
Montserrat	27.937,55	18.750,04
Morocco	6.317,00	3.799,70
Mozambique	1.065,98	641,19
Myanmar	4.306,36	2.590,29
Namibia	7.750,62	4.662,03
Nauru	8.096,08	4.869,83
Nepal	3.293,49	1.981,04
New Caledonia	25.554,64	16.958,38
New Zealand	34.990,43	24.052,96
Nicaragua	4.666,54	2.806,94
Niger	1.058,87	636,91
Nigeria	4.261,28	2.563,17
Niue	4.765,82	2.866,66
North Macedonia	13.648,30	8.209,50
Northern Mariana Islands	20.131,47	12.880,81
Oman	25.728,87	17.089,38
Pakistan	4.552,76	2.738,50

Country	GDP PPP in Euros	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
Palau	11.535,13	6.938,42
Palestine	4.402,00	2.647,82
Panama	22.191,69	14.429,84
Papua New Guinea	3.119,86	1.876,61
Paraguay	10.533,10	6.335,70
Peru	9.760,78	5.871,15
Philippines	6.944,71	4.177,27
Poland	28.122,86	18.889,37
Portugal	27.735,62	18.598,21
Puerto Rico	29.301,78	19.775,77
Romania	25.119,72	16.631,37
Russia	23.147,69	15.148,64
Rwanda	1.860,24	1.118,94
Saint Helena, Ascension, and Tristan da	6.409,20	3.855,16
Saint Martin	15.858,67	9.668,17
Samoa	4.857,09	2.921,56
São Tomé and Príncipe	3.496,88	2.103,38
Senegal	2.878,91	1.731,67
Serbia	15.768,43	9.600,32
Seychelles	23.585,51	15.477,83
Sierra Leone	1.419,03	853,55
Sint Marteen	29.737,60	20.103,46
Slovak Republic	27.166,14	18.170,03
Slovenia	32.356,47	22.072,53
Solomon Islands	1.929,82	1.160,79
Somalia	987,10	593,74
South Africa	10.919,69	6.568,24
South Sudan	650,11	391,05
Spain	31.425,20	21.372,33
Sri Lanka	10.865,67	6.535,74
St. Kitts and Nevis	19.720,48	12.571,79
St. Lucia	10.597,06	6.374,17
St. Vincent and the Grenadines	11.037,79	6.639,27
Sudan	3.443,12	2.071,05

Country	GDP PPP in Euros	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
Suriname	13.386,98	8.052,32
Syria	5.237,52	3.150,39
Tajikistan	3.187,49	1.917,29
Tanzania	2.403,96	1.445,99
Thailand	14.953,10	8.994,35
Timor-Leste	3.430,14	2.063,24
Togo	1.825,59	1.098,10
Tokelau	4.933,44	2.967,48
Tonga	5.143,01	3.093,54
Trinidad and Tobago	21.466,82	13.884,83
Tunisia	8.826,49	5.309,17
Turkey	25.019,48	16.556,00
Turkmenistan	13.523,23	8.134,28
Turks and Caicos Islands	18.312,08	11.512,84
Tuvalu	4.107,40	2.470,61
Uganda	2.115,53	1.272,50
Ukraine	10.843,39	6.522,34
Uruguay	18.374,41	11.559,71
Uzbekistan	6.426,54	3.865,59
Vanuatu	2.204,06	1.325,75
Venezuela	4.253,78	2.558,67
Vietnam	8.954,01	5.385,87
West Bank and Gaza	4.408,91	2.651,98
Wallis and Futuna	3.122,43	1.878,15
Yemen	1.626,73	978,48
Zambia	2.765,93	1.663,72
Zimbabwe	1.772,58	1.066,22

NB: countries not included in either of the two tables belong to category D (point 6 appendix 2)

## Table 2 - List of the countries where authentication of documents is required

**NB:** the table below is valid only for the purpose of determining the university tuition fees. For the benefits of the right to study the student should refer to the competition announcement.

Andorra	B	Isola Cayman	B
Antartico Britannico	B	Jersey	B
Antille Olandesi	A	Korea	B
Australia	B	Liechtenstein	A
Austria	A	Luxembourg	A
The Bahamas	B	Macao SAR	B
Bahrain	B	Martinica	B
Belgium	A	Mayotte	B
Bermuda	B	Netherlands	A
Bonaire	B	Norway	A
Brunei Darussalam	B	Principato di Monaco	B
Denmark	A	Riunione	B
Falkland	B	Saba	B
Finland	A	Saint-Barthélemy	B
France	A	Saint-Pierre e Miquelon	B
French Guyana	B	San Marino	A
Germany	A	Singapore	B
Gibilterra	B	Sint Estatius	B
Gran Bretagna	A	Sweden	B
Guadalupe	B	Switzerland	A
Guernesey	B	United States	B
Hong Kong SAR	B		
Iceland	B		
Ireland	A		
Isola di Man	A		

NB: Countries not included in either of the two tables belong to category D (point 6 appendix 2)

## Application for calculation of income and assets (ISEE) for foreign or Italian students resident abroad or with foreign income and assets

University enrolment no. ....

I, the undersigned.....

born in ..... On .....

resident/domiciled in ..... on ..... no. ....

enrolled in the university/doctorate course: .....

### Declare the following

(only mark one box from the options below and annex the required documentation)

Foreign country of residence .....

- Student with a household entirely resident abroad:** attach a copy of the permit of stay (if required) and, if the country of residence is included in Table 2 of the "2022/2023 ISEE Guide" available on the University's website, also attach the required documents, duly translated and authenticated;

Number of members of the household resident abroad (including the student) .....

- Student with a household partially resident abroad:** attach a copy of the permit of stay (if required), a copy of the ISEE calculated on the basis of income and assets of household members resident in Italy and, if the foreign country of residence is included in Table 2 of the "2022/2023 ISEE Guide" available on the University's website, also attach the required documents, duly translated and authenticated;

Number of members of the household resident abroad (including the student) ..... of which ..... of adult age in 2020

- Political refugee:** attach a copy of the Certificate of political refugee status and a copy of the ISEE calculated on the basis of income and assets of household members resident in Italy;

Milan, .....

.....  
Signed