

# GUIDE TO THE SUBMISSION OF FINANCIAL STATUS (ISEE)

*ACADEMIC YEAR 2024/2025*

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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 academic year 2024/2025, the income to refer for ISEE declarations is the 2022 calendar year (2023 Single Tax Certification and 2023 Tax Returns), whilst the position of assets (tangible and intangible) is as at December 31st 2022.

## 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 1st 2024 and November 15th 2024**.

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 1st 2024 and November 15th 2024</b>	On time	Contribution without fine
Between November 16th 2024 and December 31st 2024	On late	10% increase in the fee owed, with a minimum of € 50.00
After December 31st 2024	After the deadline	25% increase in the fee owed, with a minimum of € 200.00
After December 31st 2024 (Students planned their graduation by march 2025 - see point 4.2)	After the deadline	Contribution without fine

**NB:** for **accommodation** applications, the DSU must be signed by August 19th 2024, whilst for a **DS scholarship** application, the DSU must be signed by September 30th 2024.

For students **enrolled in a Master's Degree between January 1st 2025 and March 7th 2025**, only correct ISEE forms, with the DSU signed between January 1st 2024 and March 14th 2025, will be accepted without a fine. After this deadline will be accepted ISEE with an 25% increase in the fee owed, with a minimum of € 200.00

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 2023/2024 academic year and sign the DSU by December 31st 2023	- correct ISEE** - enrolment in 2024/2025 academic year
<b>by Mail</b> (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 2023/2024 academic year by December 31st 2023 - 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)*  see Appendix 2	- international students (see Tax Guide point 2) not independent and whose household is resident partially abroad - Italian students whose household is resident partially or entirely abroad - PhD students resident abroad - students in particular situations that need the calculation by the office	to be verified on the basis of the different situations

\* the student must send the documents required 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 2025:

1. Students planning on graduating by March 31st 2025 **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 15th 2024 (or, considering the penalty period, by December 31st 2024 of 10% or after December 31st 2024 of 25%);
2. graduating students enrolled for the academic year 2023/2024 in the last year of their course and who miss a maximum of 3 exams (in addition to the final thesis) on September 30th 2024, will be able to send the ISEE after December 31st 2024 also without fine.

#### 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 2024
<b>What are the requirements to request it</b>	One of the following situations must have occurred for at least one member of the ISEE household: <ol style="list-style-type: none"> <li>a) employee on an open-ended contract, whose employment relationship was terminated, suspended or reduced;</li> <li>b) 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</li> </ol>

	<p>days in the twelve months prior to the conclusion of the most recent employment relationship;</p> <p>c) 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.</p> <p>d) 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</p> <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>
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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 2022;

- 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 student 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 [segr.studenti.tasse@unimib.it](mailto:segr.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 for Foreign or Italian students with a household residing abroad or political refugees

This section is for:

- foreign students resident in Italy, **not independent and whose household is resident partially abroad;**
- italian students whose household is resident partially or entirely abroad;
- Phd students resident abroad;

NB: International students don't have to send the ISEE, because they must pay a fixed contribution (see Tax Guide point 2)

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 academic year 2024/2025, 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 2022 (the reference year for ISEE certifications for the academic year 2024/2025), 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 21) 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 15th 2024** (or from November 16 2024 to December 31 2024, with the relevant penalty for late submission).

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 2022.

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

## 2. Students from particularly poor countries

For the academic year 2024/2025 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. Foreign PhD student or italian students whose household is ENTIRELY resident abroad

### 3.1 Countries listed in Table 1

Foreign PhD student or italian 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):

- 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 academic year 2024/2025, 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

Foreign PhD student or Italian 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):

- 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 2022 calendar year of each member of the family (the document must clearly state that the income refers to the calendar year 2022). If one or more family members aged 18 or over in 2022 received no earnings in 2022, 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 31st 2022 (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 31st 2022.
  5. any income earned in Italy during 2022 and/or properties and movable assets owned in Italy on December 31st 2022 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 2023 (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

Italian or 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 academic year 2024/2025, 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

Italian or 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):

- 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)

### 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

The list is based on IMF data for GDP PPP per capita in 2022 (the reference year for ISEE for the academic year 2024/2025) 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	1.998,62	1.202,17
Albania	17.139,30	10.631,05
Algeria	13.953,76	8.393,24
American Samoa	10.577,01	6.362,11
Angola	6.551,97	3.941,03
Antigua and Barbuda	22.244,28	14.469,38
Argentina	25.024,47	16.559,75
Armenia	16.790,38	10.368,70
Azerbaijan	16.950,89	10.489,39
Bangladesh	7.521,06	4.523,95
Barbados	17.008,82	10.532,95
Belarus	21.268,34	13.735,59
Belize	9.683,75	5.824,81
Benin	3.823,42	2.299,80
Bhutan	13.279,22	7.987,50
Bolivia	9.387,80	5.646,80
Bosnia and Herzegovina	17.493,31	10.897,23
Botswana	17.288,76	10.743,43
Brazil	17.811,93	11.136,79
British Virgin Islands	32.297,67	22.028,32
Bulgaria	30.213,76	20.461,47
Burkina Faso	2.394,11	1.440,07
Burundi	807,52	485,72
Cabo Verde	8.552,72	5.144,49
Cambodia	6.755,94	4.063,72
Cameroon	4.173,90	2.510,62
Central African Republic	1.020,18	613,64



Country	GDP PPP in Euros	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
Chad	2.297,52	1.381,97
Chile	27.340,87	18.301,40
China	20.196,06	12.929,37
Colombia	17.647,63	11.013,25
Comoros	3.170,20	1.906,89
Democratic Republic of the Congo	1.324,95	796,96
Republic of Congo	4.101,76	2.467,22
Cook Islands	14.732,27	8.861,52
Costa Rica	23.679,21	15.548,28
Côte d'Ivoire	5.709,00	3.433,98
Croatia	38.181,60	26.452,33
Cuba	11.615,83	6.986,96
Curacao	27.878,51	18.705,65
Djibouti	6.176,54	3.715,21
Dominica	12.535,75	7.540,30
Dominican Republic	22.755,70	14.853,91
Ecuador	12.945,53	7.786,78
Egypt	15.260,90	9.218,72
El Salvador	10.557,07	6.350,12
Equatorial Guinea	18.366,77	11.553,97
Eritrea	1.729,82	1.040,50
Eswatini	10.535,00	6.336,84
Ethiopia	3.241,00	1.949,48
Fiji	14.074,34	8.465,77
French Polynesia	17.565,40	10.951,43
Gabon	17.179,00	10.660,90
The Gambia	2.519,69	1.515,60
Georgia	19.955,45	12.748,46
Ghana	6.370,97	3.832,16
Greece	35.148,64	24.171,91
Grenada	17.941,02	11.233,85
Guatemala	9.506,92	5.718,45
Guinea	2.860,12	1.720,38
Guinea-Bissau	2.746,91	1.652,28
Haiti	2.982,87	1.794,21
Honduras	6.446,15	3.877,38

Country	GDP PPP in Euros	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
India	7.955,76	4.785,42
Indonesia	13.857,94	8.335,60
Islamic Republic of Iran	17.800,38	11.128,10
Iraq	11.273,39	6.780,98
Jamaica	11.607,63	6.982,03
Jordan	10.573,64	6.360,08
Kazakhstan	28.993,86	19.544,26
Kenya	5.803,63	3.490,90
Kiribati	3.008,48	1.809,61
Korea del Nord	1.605,44	965,68
Kosovo	13.933,13	8.380,83
Kyrgyz Republic	5.781,65	3.477,68
Lao P.D.R.	8.687,60	5.225,63
Latvia	36.701,72	25.339,64
Lebanon	11.128,23	6.693,67
Lesotho	2.820,00	1.696,24
Liberia	1.594,54	959,12
Libya	20.214,25	12.943,05
Madagascar	1.714,88	1.031,51
Malawi	1.535,95	923,88
Malaysia	32.868,10	22.457,22
Maldives	31.351,94	21.317,25
Mali	2.367,24	1.423,91
Marshall Islands	5.379,43	3.235,75
Mauritania	6.484,01	3.900,15
Mauritius	25.474,50	16.898,12
Mexico	22.248,51	14.472,56
Micronesia	4.088,49	2.459,24
Moldova	14.822,51	8.915,79
Mongolia	13.220,66	7.952,28
Montenegro	24.037,93	15.818,00
Montserrat	32.108,79	21.886,31
Morocco	9.340,97	5.618,63
Mozambique	1.393,50	838,19
Myanmar	4.498,22	2.705,70
Namibia	10.454,96	6.288,70
Nauru	9.795,97	5.892,31

Country	GDP PPP in Euros	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
Nepal	4.458,33	2.681,70
New Caledonia	33.714,23	23.093,41
Nicaragua	6.821,41	4.103,10
Niger	1.432,38	861,58
Nigeria	5.575,27	3.353,55
Niue	10.482,58	6.305,31
North Macedonia	21.490,08	13.902,31
Northern Mariana Islands	23.137,22	15.140,77
Oman	36.839,62	25.443,33
Pakistan	6.321,41	3.802,35
Palau	13.639,00	8.203,91
Palestine	5.382,94	3.237,86
Panama	37.173,46	25.694,33
Papua New Guinea	3.053,47	1.836,67
Paraguay	13.728,15	8.257,53
Peru	14.801,97	8.903,44
Philippines	9.903,05	5.956,72
Puerto Rico	38.413,70	26.626,84
Romania	36.418,92	25.127,01
Russia	31.057,83	21.096,11
Rwanda	2.740,29	1.648,29
Saint Martin	18.580,88	11.714,94
Samoa	5.423,79	3.262,43
São Tomé and Príncipe	3.837,67	2.308,38
Senegal	3.884,78	2.336,71
Serbia	23.283,61	15.250,83
Seychelles	36.512,44	25.197,32
Sierra Leone	1.886,13	1.134,52
Slovak Republic	37.945,99	26.275,18
Solomon Islands	2.405,49	1.446,91
Somalia	1.818,80	1.094,02
South Africa	14.840,83	8.926,81
South Sudan	406,32	244,40
Sri Lanka	13.462,05	8.097,47
St. Kitts and Nevis	32.045,75	21.838,91
St. Lucia	16.832,98	10.400,74
St. Vincent and the Grenadines	15.300,93	9.248,82

Country	GDP PPP in Euros	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
Sudan	4.119,94	2.478,16
Suriname	16.506,40	10.155,19
Syria	2.752,41	1.655,59
Tajikistan	4.663,64	2.805,20
Tanzania	3.189,98	1.918,79
Thailand	19.953,83	12.747,24
Timor-Leste	4.471,13	2.689,40
Togo	2.447,53	1.472,20
Tokelau	5.670,03	3.410,55
Tonga	6.282,44	3.778,91
Trinidad and Tobago	28.100,04	18.872,21
Tunisia	12.067,65	7.258,74
Türkiye	37.095,26	25.635,54
Turkmenistan	17.268,34	10.728,08
Turks and Caicos Islands	22.500,39	14.661,95
Tuvalu	5.051,49	3.038,49
Uganda	2.866,42	1.724,16
Ukraine	12.093,24	7.274,13
Uruguay	25.956,89	17.260,82
Uzbekistan	9.090,91	5.468,22
Vanuatu	2.657,90	1.598,74
Venezuela	6.861,42	4.127,17
Vietnam	12.545,30	7.546,04
West Bank and Gaza	6.013,70	3.617,26
Yemen	1.913,60	1.151,04
Zambia	3.749,95	2.255,61
Zimbabwe	2.537,97	1.526,60

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**

Andorra	B
Anguilla	B
Antartico Britannico	B
Antille Olandesi	A
Aruba	A
Australia	B
Austria	A
The Bahamas	B
Bahrain	B
Belgium	A
Bermuda	B
Bonaire	B
Brunei Darussalam	B
Cyprus	A
Czech Republic	A
Denmark	A
Estonia	A
Falkland	B
Finland	A
France	A
French Guyana	B
Germany	A
Gibilterra	B
Gran Bretagna	A
Guadalupe	B
Guernesey	B
Guyana	B
Hong Kong SAR	B
Hungary	A
Iceland	B
Ireland	A
Isola di Man	A
Isola Cayman	B
Israel	B

Japan	B
Jersey	B
Korea	B
Liechtenstein	A
Lithuania	A
Luxembourg	A
Macao SAR	B
Malta	A
Martinica	B
Mayotte	B
Netherlands	A
New Zealand	B
Norway	A
Poland	A
Portugal	A
Principato di Monaco	B
Riunione	B
Saba	B
Saint-Barthélemy	B
Saint Helena, Ascension, and Tristan da Cunha	B
Saint-Pierre e Miquelon	B
San Marino	A
Singapore	B
Sint Estatius	B
Sint Maarten	B
Slovenia	A
Spain	A
Sweden	B
Switzerland	A
United States	B
Wallis and Futuna	B

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 (only for students with Italian citizenship residing abroad and for students enrolled in doctoral courses):** attach a copy of the permit of stay (if required) and, if the country of residence is included in Table 2 of the "2024/2025 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 "2024/2025 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 2022

- 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, .....

.....

Sign