

## *ISEE GUIDE*

### *ACADEMIC YEAR 2025/2026*

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

The ISEE (*Indicatore della Situazione Economica Equivalente*) is envisaged by article 8 of Presidential Decree 159/2013 and subsequent modifications.

There is a specific ISEE for PhD students (see [Appendix 1 - point 3](#)).

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

- by themselves, following the instructions on the website of INPS;
- from an authorised centre (CAAF, accountants, etc...).

The ISEE is not mandatory, but it is necessary for: calculating of the university contribution, scholarships, accommodation, canteen service, international mobility and 150-hour calls.

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 3-5 working days, although this might be longer for students who are not independent and not resident with their parents (see [Appendix 1 - point 2](#)).

For the academic year 2025/2026, the income to refer for ISEE declarations is the 2023 calendar year (2024 Single Tax Certification and 2024 Tax Returns), whilst the position of assets (tangible and intangible) is as at December 31st 2023.

**NB:** in case of late calculation of the ISEE, between January and September 2026, the ISEE will have to be calculated considering the income of the year 2024 and the position of assets at December 31st 2024.

## 2. Deadlines

Unless otherwise specified in this guide, to avoid penalties it is necessary to submit the DSU to obtain the ISEE for university services study or PhD students (free from omissions or discrepancies), or to submit the ISEE calculation request form (for cases listed in [Appendix 2](#)), **between January 1st 2025 and November 14th 2025**.

The following table summarizes the applicable deadlines:

Date of DSU submission or ISEE calculation request	Outcome	Consequences
Between 01/01/2025 and 14/11/2025	On time	Tuition fees calculated without penalties
Between 15/11/2025 and 31/12/2025	Late	Tuition fees increased by 10%, with a minimum penalty of € 50,00
After 31/12/2025	Overdue	Tuition fees increased by 25%, with a minimum penalty of €300,00 (only for those who did not submit ISEE in 2025)
Only for graduating students after 14/11/2025 (see <a href="#">point 4</a> )	Overdue	Tuition fees calculated without penalties

**Important:** for housing applications, the DSU must be submitted by August 21st 2025. For applications for DS Scholarships, the DSU must be submitted by September 30th 2025.

Students residing abroad or with family members residing abroad, for the purpose of calculating the ISEE for housing, DS Scholarships, and other DSU benefits, must refer to [Appendice 3](#) of this guide.

For students enrolling in Master's degree programs between **January 1st 2025 and March 6th 2025**, the ISEE (free from omissions or discrepancies), whose DSU was signed **between 01/01/2025 and 13/03/2026**, will be accepted without penalty.

After the deadline above, the ISEE will only be accepted with a 25% increase in tuition fees, with a minimum of € 300,00.

In these cases, the ISEE certificate must be sent by email to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it) (using the university campus email and including the enrolment number in the email).

### 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 a.y. 2025/2026 within 31/12/2025 and who sign the DSU by 31/12/2025	- valid ISEE* - enrolment in a.y. 2025/2026
<b>by Mail to</b> <a href="mailto:segr.studenti.tasse@unimib.it">segr.studenti.tasse@unimib.it</a>	- for students who NOT renew their enrolment or NOT register for the a.y. 2025/2026 within 31/12/2025; - for students who want to change an already registered ISEE; - for students who calculate their ISEE after 31/12/2025 (ISEE 2026); - in case of <b>current ISEE</b> .	valid ISEE *
<b>Calculation by the office</b> (on request)  see <a href="#">Appendix 2</a>	- For students with foreign citizenship but resident in Italy (without the independence requirements - <a href="#">Appendix 1 point 2</a> ) and with family abroad (see <a href="#">Appendix 2</a> ); - For Italian students with partially or entirely foreign-based households; - For anyone with a special situation requiring manual processing by the office; - For students residing outside Italy and enrolled in PhD programs.	Based on the different cases

\* A valid ISEE is:

- the ISEE:
  - for **university services** for the student enrolled;
  - for **PhD programs**, for PhD students (see [Appendix 1 - pont 3](#));
- in all cases, an ISEE without the note indicating “omissions/discrepancies”, which is automatically added by INPS when irregularities are detected in the submitted DSU. If discrepancies are found, the students must correct their ISEE.

**NB:** Special cases not explicitly addressed in this guide must be reported to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it) for specific evaluation.

If a valid ISEE is not found in the INPS database, or if the ISEE or required documents are not submitted, students will not be eligible to:

- Receive any tuition fee exemptions (see Exemption Guide);
- Apply for university scholarships;
- Receive income-based points for participation in the 150-hour student collaborations;
- Benefit from the University's integration of the Erasmus Plus mobility grant.

Students who want to access the above-mentioned services while not delivering the ISEE, with consequent application of the maximum contribution, 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. Graduating Students by March 2026

Cases	Enrolment and ISEE
<b>Graduating students with MAXIMUM 3 activities that generate CFU, in addition to the final thesis, at September 30th 2025</b>	<ul style="list-style-type: none"> <li>- You don't have to renew your enrolment;</li> <li>- If you don't graduate by March 2026, you'll renew your enrolment, by September 30th 2026, without paying any penalty;</li> <li>- You have to send you ISEE to <a href="mailto:segr.studenti.tasse@unimib.it">segr.studenti.tasse@unimib.it</a>.</li> </ul>
<b>Graduating students with PLUS of 3 activities that generate CFU, in addition to the final thesis, at September 30th 2025</b>	<ul style="list-style-type: none"> <li>- You can renew your enrolment by the end of September 2025;</li> <li>- If you don't graduate by March 2026, you'll have to renew your enrolment with penalty;</li> <li>- You have to apply for ISEE by November 14th 2025. After this deadline you have to pay a penalty (see point 2 of the ISEE Guide)</li> </ul>

NB: any teaching activity associated with credits, planned in the online booklet, is included in the activities that generate CFU. For example: courses, seminars, laboratories, internships, stage, ecc...  
In the presence of courses, composed of multiple modules, the "global course" is counted as a single activity.  
In case of doubt, write at [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it)

**Attention:** graduating students by March 2026 who want to apply for **housing service, DS scholarships and canteen services** must renew their enrolment.

#### 5. Current ISEE

The current ISEE is a specific version of the ISEE that can only be requested after the ordinary ISEE has been calculated, and in the presence of particular employment-related changes or significant decreases in income and/or assets of members of the household.

It can be requested to the same institution or intermediary that originally prepared the for the calculation of the ordinary ISEE.

For more detailed information, it is recommended to consult the INPS website, or to contact a CAAF or a certified accountant authorized to process ISEE requests.

The University accepts the current ISEE, if valid at the time of sending it by the student to the university via email at [sagr.studenti.tasse@unimib.it](mailto:sagr.studenti.tasse@unimib.it)

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

### 6.1 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.

### 6.2 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.

#### 6.2.1 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).

#### 6.2.2 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 2023;

- 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 4 of this appendix) and the other persons identified in point 1 of this appendix.

**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 spouse's income will be counted in 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. NOT independent student

### 4.1 Students whose parents never married

For students whose parents never married, both of them are part of his household for the ISEE, but with different modes:

1. if the parent, that not lives with the student, has married or has children with someone else, he or she is part of the ISEE household of the student through the "additional component" (Annex 2, paragraph 2 of Prime Ministerial Decree 159/2013);
2. otherwise, both are included with 100% of their income and assets.

### 4.2 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 4.3 of this appendix.



### 4.3 Special cases

#### **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.

#### **Orphaned students with no parents**

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

#### **People registered as “convivenza anagrafica”**

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

#### **Care Leavers**

Care-leavers are young people leaving foster care and residential communities following separation from their families of origin for reasons of care and protection, who, from the age of 18, are left with the need to provide for their own maintenance, risking being left out of the prospect of university study, despite their motivation, aptitude and personal abilities.

In these cases, we accept the ordinary ISEE (not the one for university services) with the student as unique member of his/her household.

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

### **5 - 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 NOT international students or PhD students' resident abroad or with family members resident abroad

### Interested students

Students interested from this procedure are:

- PhD students' resident abroad;
- Students who find themselves in one or more of the following situations and with family members who are partially or totally resident abroad:
  - Italian citizenship;
  - Residence in Italy;
  - access qualification (for the course they attend) achieved in Italy.

**NB:** International students (student with a non-italian citizenship and an access qualification achieved abroad and a foreign residence) don't have to apply for ISEE, because they pay a fixed contribution (see point 2 of [Contribution Guide](#)).

### 1. 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.

So, for the a.y. 2025/2026:

- A. **students in a household residing in one of the countries listed in [Table 1](#):** 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 2023, integrated with World Bank and Central Intelligence Agency data.
- B. **students in a household residing in one of the countries listed in [Table 2](#) 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 point 3 of this appendix.

**NB:** for mixed situations of the above points, please contact [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it)

The currency conversions are made based on the average exchange rate for 2023.

### 2. How to apply for ISEE

Here is information about how to apply for ISEE in the above situations and what documents are required. Tables with country information are in the final part of this guide.

Cases	Table for countries	Documents
All family members resident abroad (including the student)	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 <a href="#">Appendix 2 point 3</a> translated and authenticated as indicated at <a href="#">point 4 of Appendix 2</a></li> </ul>
Part of family members resident abroad	1	<ul style="list-style-type: none"> <li>- ISEE application form</li> <li>- Identification document</li> <li>- Ordinary ISEE calculate in Italy for family members 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 <a href="#">Appendix 2 point 3</a> translated and authenticated as indicated at <a href="#">point 4 of Appendix 2</a></li> <li>- Ordinary ISEE calculate in Italy for family members resident in Italy</li> </ul>

Documents have to be sent to [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it) by your campus mail.  
The ISEE application form is at the last page of this guide or on our [web site](#).

**Deadlines:** these are the same as those indicated in [point 2](#) of this guide. In case of delay, we'll apply the same penalties.

### 3. Foreign documents

**The documentation listed below 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 4](#) of this Appendix;
- have been issued after January 1st 2024.

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

Gli studenti stranieri iscritti ad un corso di dottorato o con cittadinanza italiana il cui nucleo familiare risieda totalmente all'estero (compreso lo studente) in uno dei Paesi compresi nell'elenco di cui alla [Tabella 2](#) o in paesi non compresi in nessuna delle due appendici, dovranno inviare a [segr.studenti.tasse@unimib.it](mailto:segr.studenti.tasse@unimib.it) (tramite account campus ed indicando nella mail il proprio numero di matricola):

- il modulo di richiesta del calcolo ISEE, allegato in fondo alla presente guida, compilato e sottoscritto ed un documento utile all'identificazione;
- per tutti i componenti del nucleo familiare, la seguente documentazione relativa a:

<b>Household</b>	document attesting to the make-up of the household resident abroad and, in the case of divorced parents, the relative divorce order or certification.
<b>Foreign income</b>	<ul style="list-style-type: none"> <li>document certifying the income received in the calendar year 2023 by each family member aged 18 or over (the document must clearly state that the income refers to the calendar year 2023);</li> <li>If one or more members, aged 18 or over in 2023, did not receive income in 2023, a document certifying the absence of income must be presented;</li> <li>in the case of married or never married parents, the income of both parents must be produced, even if one of them does not appear in the document certifying the composition of the household;</li> </ul>
<b>Buildings owned abroad</b>	<ul style="list-style-type: none"> <li>document certifying the buildings owned by the members of the family on December 31st 2023 (the document must be issued by the public authority that can provide the situation at a national level), with the indication of the <b>square meters</b>;</li> <li>document certifying that some member of the family doesn't own any buildings on December 31st 2023;</li> </ul>
<b>Assets abroad</b>	Certification of movable assets (securities, dividends, equity interests, fractions of the share capital of any companies owned, bank balances, investments, deposits, etc.) owned abroad by the family members on December 31st 2023
<b>Income and Buildings owned in Italy</b>	Documentation certifying any income earned in Italy in 2023 and/or buildings owned in Italy on December 31st 2023 by family members residing abroad (a self-certification can be filled out for this information).
<b>Assets in Italy</b>	Document attesting movable assets (securities, dividends, equity interests, fractions of the share capital of any companies owned, bank balances, investments, deposits, etc.) owned in Italy on December 31st 2023 by family members residing abroad (this information can't be self-certificated).

#### 4. Authentication of documents

The legal authentication of the documents, if prescribed by [point 3 of Appendix 2](#), varies from country to country. The regulations fall into four broad categories:

<b>A</b>	Countries for which no legal authentication is available.
<b>B</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).
<b>C</b>	Students from particularly poor countries.
<b>D</b>	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.

**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 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.

## Appendix 3 - ISEE for students resident abroad or with family members resident abroad and who applies for scholarships

Students applying for the benefits of the [DSU Call](#), if resident abroad or with a family unit wholly or partly resident abroad, in order to calculate the ISEE for DS benefits, must necessarily adhere to the criteria in the table below.

**NB:** for the purposes of DS benefits, this method is valid for both students who are classified as "international" and those who are not, provided that they have foreign residence or family members residing abroad.

Cases	Country	Documents to be attached to Sportello Online
All family members resident abroad (including the student)	Table 1 (with the exception of Slovakia)	- Nothing
	- Table 2 - countries not listed in any tables - Slovakia	- Documents listed in <a href="#">Appendix 2 point 3</a> translated and authenticated as indicated at <a href="#">point 4 of Appendix 2</a>
Part of family members resident abroad	Table 1 (with the exception of Slovakia)	- Nothing (but they must produce, without attaching it to Sportello Online, an ordinary ISEE for members residing in Italy)
	Table 2 - countries not listed in any tables - Slovakia	- Documents listed in <a href="#">Appendix 2 point 3</a> translated and authenticated as indicated at <a href="#">point 4 of Appendix 2</a> - ordinary ISEE for members residing in Italy

For further information on the deadlines and methods for submitting documents, please consult the [DSU Call](#).

### ATTENTION

- Students from countries listed in [Table 2](#), not listed in any other table, or from Slovakia, will be ineligible for DSU benefits if their documents are incomplete or non-compliant.
- Students residing in countries listed in [Table 1](#), whose ISEE value is higher than the ISEE value required in the DSU Call to be placed in the 1st bracket (so, students who are therefore automatically placed in bracket 2 or 3 of the scholarship), have the option to request an alternative ISEE calculation method by contacting [dsu@unimib.it](mailto:dsu@unimib.it). The alternative calculation method available is the same as that provided for students from countries listed in [Table 2](#), requiring the submission of the foreign documents listed in [Appendix 2, point 3](#). The office "Benefici agli studenti" will create the appropriate sections on Sportello Online (exclusively for students from these countries who request it) to attach the necessary foreign documents. In the event of incomplete or non-compliant documents, the ISEE indicated in [Table 1](#) will automatically be applied upon publication of the benefit ranking.

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

The list is based on IMF data for GDP PPP per capita in 2023 (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.

The particularly poor countries are all included in this table.

**NB:** the name of countries is in english.

Country	GDP PPP in Euro	ISEE
Afghanistan	1.985,10	1.194,04
Albania	18.545,65	11.688,46
Algeria	15.500,45	9.398,83
American Samoa	10.272,40	6.178,89
Angola	8.938,98	5.376,83
Antigua and Barbuda	26.466,24	17.643,79
Argentina	26.930,80	17.993,08
Armenia	19.748,80	12.593,08
Azerbaijan	21.750,31	14.097,98
The Bahamas	33.343,03	22.814,31
Bangladesh	8.448,72	5.081,93
Barbados	19.045,65	12.064,40
Belarus	27.729,65	18.593,72
Belize	12.895,28	7.756,56
Benin	3.897,93	2.344,62
Bhutan	14.078,61	8.468,33
Bolivia	10.114,75	6.084,06
Bosnia and Herzegovina	18.798,09	11.878,26
Botswana	17.866,42	11.177,76
Brazil	19.370,96	12.309,00
British Virgin Islands	31.367,51	21.328,96
Bulgaria	34.009,73	23.315,59
Burkina Faso	2.507,00	1.507,97
Burundi	890,85	535,85
Cabo Verde	9.701,06	5.835,22
Cambodia	6.978,04	4.197,32
Cameroon	4.915,59	2.956,75

Country	GDP PPP in Euro	ISEE
Central African Republic	1.184,32	712,37
Chad	2.670,66	1.606,41
Chile	29.636,01	20.027,07
China	23.083,50	15.100,38
Colombia	19.092,29	12.099,47
Comoros	3.417,01	2.055,35
Democratic Republic of the Congo	1.571,82	945,46
Republic of Congo	5.734,35	3.449,23
Cook Islands	14.307,99	8.606,31
Costa Rica	25.888,98	17.209,76
Côte d'Ivoire	6.643,79	3.996,27
Cuba	11.281,30	6.785,74
Curacao	29.404,50	19.853,00
Djibouti	7.459,85	4.487,13
Dominica	15.835,65	9.650,86
Dominican Republic	25.076,88	16.599,16
Ecuador	14.719,05	8.853,57
Egypt	18.509,43	11.661,23
El Salvador	11.507,70	6.921,93
Equatorial Guinea	19.106,55	12.110,19
Eritrea	1.467,49	882,70
Eswatini	11.231,36	6.755,70
Ethiopia	3.470,27	2.087,38
Fiji	14.002,09	8.422,31
French Polynesia	17.059,52	10.571,07
Gabon	21.412,12	13.843,70
The Gambia	3.045,52	1.831,89
Georgia	22.866,93	14.937,54
Ghana	6.930,60	4.168,78
Greece	37.536,74	25.967,47
Grenada	17.755,14	11.094,09
Guatemala	12.985,77	7.810,99
Guinea	3.832,02	2.304,97
Guinea-Bissau	2.709,88	1.630,00
Haiti	2.873,50	1.728,42
Honduras	6.690,89	4.024,59
India	9.531,08	5.732,98
Indonesia	14.265,50	8.580,75
Islamic Republic of Iran	17.112,85	10.611,17
Iraq	14.076,71	8.467,19
Jamaica	10.874,23	6.540,89

Country	GDP PPP in Euro	ISEE
Jordan	9.635,59	5.795,85
Kazakhstan	36.088,27	24.878,40
Kenya	6.211,40	3.736,18
Kiribati	3.048,86	1.833,90
Korea del Nord	1.559,20	937,87
Kosovo	16.109,25	9.856,58
Kyrgyz Republic	6.856,47	4.124,19
Lao P.D.R.	8.484,06	5.103,19
Latvia	37.979,23	26.300,17
Lebanon	11.422,51	6.870,69
Lesotho	2.902,50	1.745,87
Liberia	1.660,60	998,86
Libya	13.557,12	8.154,66
Madagascar	1.738,33	1.045,61
Malawi	1.558,06	937,18
Malaysia	35.489,01	24.427,83
Maldives	30.041,04	20.331,61
Mali	2.487,35	1.496,15
Marshall Islands	5.751,21	3.459,37
Mauritania	7.222,76	4.344,52
Mauritius	26.539,88	17.699,16
Mexico	22.325,01	14.530,08
Micronesia	4.080,65	2.454,53
Moldova	16.051,85	9.813,42
Mongolia	16.402,51	10.077,08
Montenegro	27.607,94	18.502,21
Montserrat	31.184,08	21.191,04
Morocco	9.337,44	5.616,51
Mozambique	1.526,83	918,40
Myanmar	5.178,45	3.114,86
Namibia	10.442,97	6.281,48
Nauru	9.744,54	5.861,38
Nepal	4.754,47	2.859,83
New Caledonia	32.743,28	22.363,37
Nicaragua	7.605,23	4.574,58
Niger	1.673,23	1.006,46
Nigeria	5.839,41	3.512,43
Niue	10.180,68	6.123,72
North Macedonia	24.008,40	15.795,79
Northern Mariana Islands	22.470,88	14.639,76
Oman	37.517,82	25.953,25



Country	GDP PPP in Euro	ISEE
Pakistan	5.989,24	3.602,55
Palau	14.073,64	8.465,35
Palestine	5.408,34	3.253,14
Panama	36.640,71	25.293,77
Papua New Guinea	3.149,46	1.894,41
Paraguay	16.210,75	9.932,89
Peru	15.649,76	9.511,10
Philippines	10.344,40	6.222,20
Rwanda	3.220,13	1.936,92
Saint Martin	18.045,76	11.312,60
Samoa	5.858,80	3.524,09
São Tomé and Príncipe	5.616,50	3.378,34
Senegal	4.377,29	2.632,96
Serbia	26.497,95	17.667,63
Seychelles	34.982,71	24.047,15
Sierra Leone	2.972,47	1.787,95
Slovak Republic	39.979,60	27.804,21
Solomon Islands	2.333,31	1.403,50
Somalia	1.632,83	982,15
South Africa	14.146,19	8.508,99
South Sudan	955,08	574,48
Sri Lanka	12.906,61	7.763,37
St. Kitts and Nevis	28.754,22	19.364,07
St. Lucia	23.823,04	15.656,42
St. Vincent and the Grenadines	16.969,24	10.503,19
Sudan	2.809,68	1.690,03
Suriname	18.974,35	12.010,79
Syria	4.127,30	2.482,59
Tajikistan	4.721,59	2.840,05
Tanzania	3.617,11	2.175,71
Thailand	22.045,98	14.320,29
Timor-Leste	4.406,10	2.650,29
Togo	2.866,38	1.724,14
Tokelau	5.506,74	3.312,33
Tonga	6.698,05	4.028,90
Trinidad and Tobago	30.553,01	20.716,55
Tunisia	12.742,28	7.664,53
Türkiye	35.230,35	24.233,34
Turkmenistan	23.826,26	15.658,84
Turks and Caicos Islands	22.705,50	14.816,17
Tuvalu	5.630,75	3.386,91

Country	GDP PPP in Euro	ISEE
Uganda	3.199,94	1.924,77
Ukraine	16.756,48	10.343,22
Uruguay	30.609,90	20.759,32
Uzbekistan	10.083,39	6.065,20
Vanuatu	2.725,65	1.639,49
Venezuela	7.228,39	4.347,90
Vietnam	13.794,71	8.297,57
West Bank and Gaza	5.147,05	3.095,97
Yemen	1.596,90	960,54
Zambia	3.767,38	2.266,09
Zimbabwe	4.553,87	2.739,17

NB: countries not included in either of the two tables belong to category D ([Appendix 2 - point 4](#))

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

Andorra	B	Korea	B
Anguilla	B	Kuwait	D
Antartico Britannico	B	Liechtenstein	A
Antille Olandesi	A	Lithuania	A
Aruba	A	Luxembourg	A
Australia	B	Macao SAR	B
Austria	A	Malta	A
Bahrain	B	Martinica	B
Belgium	A	Mayotte	B
Bermuda	B	Netherlands	A
Bonaire	B	New Zealand	B
Brunei Darussalam	B	Norway	A
Canada	D	Poland	A
Croatia	A	Portugal	A
Cyprus	A	Principato di Monaco	B
Czech Republic	A	Puerto Rico	D
Denmark	A	Qatar	D
Estonia	A	Riunione	B
Falkland	B	Romania	B
Finland	A	Russia	B
France	A	Saba	B
French Guyana	B	Saint-Barthélemy	B
Georgia del Sud	D	Saint Helena, Ascension, and Tristan da Cunha	B
Germany	A	Saint-Pierre e Miquelon	B
Gibilterra	B	San Marino	A
Great Britain and Northern Ireland	A	Saudi Arabia	D
Guadalupe	B	Singapore	B
Guernesey	B	Sint Eustatius	B
Guyana	B	Sint Maarten	B
Hong Kong SAR	B	Slovenia	A
Hungary	A	Spain	A
Iceland	B	Sweden	B
Ireland	A	Switzerland	A
Isola di Man	A	Taiwan Province of China	D
Isola Cayman	B	United Arab Emirates	D
Isole Sandwich Meridionali	D	United States	B
Israel	B	Wallis and Futuna	B
Japan	B	-	-
Jersey	B	-	-

NB: countries not included in either of the two tables belong to category D ([Appendix 2 - point 4](#))

## 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)

- ☐ **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 "ISEE Guide" for 2025/2026 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) .....

Foreign country of residence .....

- ☐ **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 "ISEE Guide" for 2025/2026 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 2023

Foreign country of residence .....

Milan, .....

.....  
Sign