Area Didattica, Servizi agli Studenti
e Sviluppo Internazionale

Settore Servizi agli Studenti

GUIDE FOR UNIVERSITY FEES FOR PhD students

ACADEMIC YEAR 2026/2027

INDEX

Main deadlines

Event	Deadlines
Enrolment in the academic year	from July 14th 2026 to September 30th 2026
1st instalment	• Enrolled in a.y. 26/27: depending on the single calls for the access to the course • Students enrolled in years subsequent to the first year
ISEE	November 13th
Online availability of 2nd instalment PagoPA	approximately mid-April
Request for payment by instalments (for the 2rd instalment)	by May 11th 2027
2nd instalment	by May 14th 2027

UNIVERSITY FEES FOR PhD STUDENTS

1 – 1st instalment – the same for all students

- **Amount**: € 146,00 (stamp duty + regional tax)
- **Deadline**: September 30th 2026*

***N.B.:** Students enrolled in the 1st year must pay this instalment by the deadlines indicated in the admission rankings or in the admission notices.

2 – 2nd instalment – based on the ISEE

New: The second instalment consists of the balance of the Regional Tax and the University Tuition Fee.

The balance of the Regional Tax is due from all PhD students, both scholarship holders and non-scholarship holders, according to their ISEE:

- for ISEE up to €26,887.93: €0.00;
- for ISEE between €26,887.93 and €53,775.86: €30.00;
- for ISEE above €53,775.86 or in the absence of an ISEE: €60.00.

The University Tuition Fee is payable only by PhD students holding a scholarship.

The maximum University Tuition Fee payable by each PhD student is €1,200.00 and applies to ISEE values above €48,200.00 and to PhD students who do not submit an ISEE within the deadlines established by the University.

The following table summarises the calculation of the University Tuition Fee:

ISEE	Scholarship holders	Non-scholarship holders
ISEE ≤ 30.000,00	0,00	0,00
30.000,00 < ISEE ≤ 30.500,00	$\left(\frac{ISEE}{1000}\right)^2 * 0,516519 * R$	
30.500,00 < ISEE ≤ 48.200,00	$\left(\frac{ISEE}{1000}\right)^2 * 0,516519$	
ISEE > 48.200,00 or no ISEE submitted by the deadline	1.200,00	

R = (ISEE − €30,000.00) / 500

Please note: the Regional Tax must be added to the amount calculated according to the table above.

Deadline: May 14th 2027

3 - ISEE

The deadline for ISEE submission is from January 1st 2026 to **November 13th 2026**.

Late submission of the ISEE is permitted subject to the following penalties:

- from November 14th 2026 to December 31st 2026: a penalty equal to 10% of the contribution due, with a minimum charge of €50.00;
- from January 1st 2027 to September 30th 2027: a penalty equal to 25% of the contribution due, with a minimum charge of €300.00.

N.B.: PhD students who do not hold a scholarship are invited to carefully assess whether late submission of the ISEE is financially advantageous.

For PhD students residing in Italy:

- The ISEE must be obtained through a CAF (Tax Assistance Centre) or via the INPS website;
- The University will automatically acquire the ISEE if it is issued by December 31st 2026. Otherwise, it must be sent by email to contribuzione@unimib.it.

For PhD students not residing in Italy: please refer to Appendix 2 of the ISEE Guide. In that case, PhD students can submit the ISEE before arriving in Italy.

For detailed information regarding the ISEE, please refer to the ISEE Guide published on the University website at the following link:
https://en.unimib.it/study/services-students-and-graduates/fees-and-funding

PhD Students (Article 8, paragraph 4, DPCM 159/2013)

For students enrolled in a PhD programme, the household for ISEE purposes consists exclusively of:

- the applicant;
- his/her spouse;
- his/her minor children under the age of majority;
- his/her adult children, in accordance with the ordinary rules for determining household composition.

PhD students may nevertheless choose to establish their household according to the ordinary rules, including any other individuals listed in their family household.

4 - Exemptions

SPECIFIC EXEMPTIONS
The following categories of PhD students are exempt from university fees:

- PhD students holding a Doctoral Networks HORIZON-Marie Skłodowska-Curie Actions (MSCA) scholarship are exempt from the payment of fees and contributions (1st and 2nd instalments).
- PhD students holding scholarships funded by foreign governments, enrolled under the High Apprenticeship category (Alto Apprendistato), or employed by affiliated companies (Dipendenti di aziende convenzionate) are exempt from payment of the University Tuition Fee (2nd instalment).

GENERAL EXEMPTIONS
Students enrolled in PhD programmes may benefit exclusively from the exemptions provided by law:
1. recipients of scholarships awarded by the Italian Ministry of Foreign Affairs;
2. students with disabilities, including those recognised as disabled pursuant to Article 3, paragraph 1, of Law No. 104 of February 5th 1992, or with a disability rating of 66% or higher;
3. students whose parent receives an incapacity pension pursuant to Article 30 of Law No. 118/1971.

The exemptions listed above may be requested at any time during the academic year through the student's personal online area.

For information on eligibility requirements and application procedures, please refer to the Exemptions Guide available on the University website at the following link:
https://en.unimib.it/study/services-students-and-graduates/fees-and-funding

5 - Terms of payment

University fees must be managed online. The necessary PagoPA payment notices should be printed out or paid directly by the personal webpage of Online Student Registry (Student Services Online) only after completing on conclusion of the registration or enrolment or renewal procedures.

Payments are automatically recorded in the student's personal area within approximately two hours of payment.
Unless specifically requested, students are not required to submit proof of payment.

Payments through PagoPA can be made using one of the following methods:
1. **Print the payment notice** and pay through any PagoPA payment service provider (e.g. banks, tobacconists, etc.);
2. **Online payment:** by accessing the online payment function through the dedicated link available in the student's **Online Student Services** area;
3. **Personal home banking** (recommended method): using the PagoPA or CBILL services. For banks using the CBILL system, the interbank/SIA code is **1G192**.

A **Guide to PagoPA Payments** is also available on the University website at the following link:
https://en.unimib.it/study/services-students-and-graduates/fees-and-funding

6 - Late payments

Payment may not be made late for registration on a course with an admission test. If these students do not pay by the deadline, they will lose their right to enrolment.

Payment made after the deadline entails an increase in the payment required, according to the following sliding scale of percentages, depending on how long the deadline expired:
- 10% of the amount owed for payments up to 60 days late;
- 15% of the amount owed for payments more than 60 days late.

7 - Contributions for services rendered at the student's request

PhD courses:		
Contribution for the application for access to PhD courses	€	10,00
Contribution to a request for a copy of a magnetic badge	€	20,00
Stamp duty for the issue of an original qualification diploma: 2 official € 16,00 stamps	€	32,00
Certificate: (in case you need more than 1 copy, you'll have to pay one more stamp duty of € 16,00 for each certificate you need) Stamps Shipping to Italy Shipping abroad	 € € €	 32,00 10,00 15,00
Contribution for requesting the issue of a copy of an original qualification diploma (inclusive of 1 official € 16,00 stamp)	€	50,00
Payments for the request to acknowledge non-Italian academic qualifications (inclusive of 1 official € 16,00 stamp)	€	516,00

8 – Tax deductions for university fees and contributions

The following link provides access to the MIUR website section on the deductibility of educational expenses: http://www.miur.gov.it/web/guest/dedurre-le-spese-di-istruzione?inheritRedirect=true

Article 1, Ministry of the Economy and Finance decree dated January 13th 2016, establishing that:

"1. For the purpose of Tax Authority compilation of income tax declarations, starting with data for 2015, by February 28th each year, state and non-state universities shall send the Tax Authority electronic data for each student featuring the following data with regard to the previous year:
a) Expenses for attending University educational courses;
b) Expenses for attending University specialization courses;
c) Expenses for attending University advanced courses;
d) Expenses for attending Masters courses which, owing to their duration and how teaching is structured, may be considered similar to university or specialization courses;
e) Enrolment expenses for PhD courses.

3. For each student, state and non-state universities shall provide information on the amount of expenses for the previous tax year, indicating the individuals who incurred the expenses and the reference academic year. University expenses shall be stated net of any reimbursements and contributions. Reimbursements paid out over the year which refer to expenses incurred during preceding years shall be indicated separately."