

GUIDE TO THE SUBMISSION OF FINANCIAL STATUS
(ISEE)

2019/2020 ACADEMIC YEAR

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

1 – ISEE: how and when to obtain it and notify the university

1.1 - ISEE for facilitations for the right to university study 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*), referred to herein, as with other acronyms, using the Italian - **ISEE**), as envisaged by article 8 of Presidential Decree 159/2013. There is a specific ISEE for university services 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)

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 7 working days, although this might be longer for students who are not independent and not resident with their parents (see 2.2).

For the 2019/2020 academic year, the income to refer for ISEE declarations is the 2017 calendar year (Single Tax Certification and 2018 Tax Returns), whilst the position of assets (tangible and intangible) is as at 31 December 2018.

1.2 - Deadlines

In order determine university fees payable by students for the 2019/2020 academic year, a DSU must be signed **between 01/01/2019 and 15/11/2019** to obtain ISEE certification for facilitations for the right to university study or doctorates (assuming there are no omissions or mistakes).

What happens if the DSU is signed after 15/11/2019?

Date of signing the DSU	Consequences
Between 16/11/2019 and 31/12/2019	15% increase in the fee owed, with a minimum of €50.00
After 31/12/2019	Maximum fee will be charged

NB: for accommodation applications, the DSU must be signed by **21/08/2019**, whilst for a DS scholarship application, the DSU must be signed by 30/09/2019.

For students **enrolled in a Master's Degree between 1 January 2020 and 9 March 2020**, only correct ISEE forms will be accepted, with the DSU having been signed between 01/01/2019 and

16/03/2020. After this deadline, no ISEE certification will be accepted and the top fee bracket will apply.

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

1.3 - Obtaining ISEE certification

There are three ways the university can obtain ISEE certification:

- A. **automatically**: for all students who renew their enrolment or register for the 2019/2020 academic year **and sign the DSU** by 31/12/2019 (read point 1.2 of this guide), the university will automatically acquire the ISEE from the INPS database, provided it is conform;
- B. **manually**: anyone who did **not** renew enrolment or did **not** enrol for the 2019/2020 academic year by 31/12/2019 must email their conform ISEE scanned in PDF format to segr.studenti.tasse@unimib.it (from a university account and indicating their university enrolment number in the mail);
- C. **calculation by the office (based on communication from the students)**: Italian or foreign students whose household (see below) is resident partially or entirely abroad must send the documents listed in section 3 of this guide along with an ISEE calculation application form to segr.studenti.tasse@unimib.it (from a university account and indicating their university enrolment number in the mail) or else deliver them to the Student Fees and Support Desk (*Sportello Tasse e Diritto allo Studio*).

NB: Any specific cases not falling within the categories described herein must be notified to the Entitlement to Study Division (*Settore Diritto allo Studio*) for individual assessment.

Students who graduate by the end of March 2020: students planning on graduating before 31/03/2020 are still required to send, as per point B above, ISEE certification for facilitations for the right to university study, thus signing the relevant DSU by 15/11/2019 (or, considering the penalty period, 31/12/2019).

Failure to obtain a conform, valid ISEE in the INPS database (case A above) or the failure to send the ISEE or required documentation (cases B and C above) by the deadlines indicated in 1.2 shall result in the top bracket of university fees being payable. Furthermore, students who fail to sign the DSU in time and subsequently cannot have the required ISEE certification 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.

The term **conform ISEE** shall mean:

- ISEE for facilitations for the right to university study for the student or, solely for cases where the student is a political refugee (see 3.5), an ordinary ISEE, or, solely for doctorate students (see 2.3), 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.

2 – The household

2.1 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 compiles 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. These latter persons are deemed to be 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 2017;

- 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 2.2), 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 are married to one another, even if one or both has a residential address different from the student's in the manner indicated in point 2.4 below.

2.2 Independent students

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 € 6.500,00 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 2.6.1) and the other persons identified in point 2.1.

The status of independent student is available also to a student who is married. In this case, the earnings of the spouse shall be counted towards the minimum income of € 6.500,00.

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.

2.3 Students enrolled in doctorate courses

Pursuant to article 8, paragraph 4 of Prime Ministerial Decree 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 (point 4.3.1, letter c).

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.

2.4 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.

2.5 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 2.6.1 below.

2.6 Special cases

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

2.6.1 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.

2.6.2 Orphaned students with no parents

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

2.6.3 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) is considered a household in and of himself/herself 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 or dsu@unimib.it to seek clarification of how to define their household for ISEE purposes.

2.7 - 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.

3 - Assessment of the financial position and wealth of foreign students and Italian students resident abroad

3.1 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 2019/2020 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 Appendix 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 2017 (the reference year for ISEE certifications for the 2019/2020 academic year).

- B. foreign or Italian students with a household residing in one of the countries listed in Appendix 2:** the assessment of the financial position of the student's family will be based on an examination of the documents indicated in points 3.2, 3.3, 3.4 and 3.5, which need to have been legally authenticated and translated into Italian.

The documentation indicated in points 3.2, 3.3, 3.4 and 3.5 must be submitted as specified in every particular **no later than 15/11/2019** (or from 16/11/2019 to 31/12/2019, with the relevant penalty for late submission).

NB: for accommodation applications, the DSU must be signed by **21/08/2019**, whilst for a DS scholarship application, the DSU must be signed by 30/09/2019.

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 2017.

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

3.2 Students from particularly poor countries

For the 2019/2020 academic year this case is not considered because in Appendix 2 there are no countries indicated by the MIUR as particularly poor. For the countries in Appendix 1 refer to points 3.3.1, 3.4.1 and 3.5.

3.3 Italian or foreign students whose household is entirely resident abroad

3.3.1 Countries listed in Appendix 1

Foreign students whose household is resident abroad in one of the countries listed in Appendix 1 must send to segr.studenti.tasse@unimib.it (from a university account and indicating the university enrolment number in the mail) or else deliver to the Student Fees and Support Desk a completed and signed ISEE application form, a copy of which is attached to this guide, **along with** a copy of their permit of stay (if applicable).

They will then be assigned, for the 2019/2020 academic year, a putative ISEE value, as shown in Appendix 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, as the listed in Appendix 1 (reduced by 20% and up to € 3.000,00), of the declared country of provenance.

3.3.2 Countries listed in Appendix 2

Italian or foreign students whose household is resident abroad in one of the countries listed in Appendix 2 or in countries not covered by either of the two Appendices will have to send to segr.studenti.tasse@unimib.it (from a university account and indicating the university enrolment number in the mail) or else deliver to the Student Fees and Support Desk a completed and signed

ISEE application form, a copy of which is attached to this guide **by 15/11/2019** (or from 16/11/2019 to 31/12/2019 plus a penalty for late submission). Failure to do so will result in the assignment of a maximum putative income. The **following** documents must also be submitted:

- document attesting to the make-up of the household resident abroad and, in the case of divorced parents, the relative divorce order or certification;
- the income for the 2017 calendar year of each member of the family (the document must clearly state that the income refers to the calendar year 2017). If one or more family members aged 18 or over in 2017 received no earnings in 2017, 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;
- properties owned by the family on 31 December 2018 (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;
- 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 31/12/2018.

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 3.6;
- have been issued after 1 January 2019 (for all the documents).

Self-certification relating to foreign income and/or property can no longer be presented: therefore, for the purposes of assessing the economic and financial position of families, the presentation of the foregoing documents is absolutely mandatory.

NB: In no case may the income of non-EU foreign students be less than € 5.824,91, which is the minimum subsistence level that must be proven by anyone seeking a study visa to enter Italy (Interministerial Decree of 20 November 2001, published in the Official Journal no. 283 of 5 December 2001, as successively amended). The amount reported will therefore constitute the minimum financial position indicator (ISR).

3.4 Italian or foreign students whose household is partly resident abroad

3.4.1 Countries listed in Appendix 1

Foreign students whose household is partly resident abroad in one of the countries listed in Appendix 1 must send to segr.studenti.tasse@unimib.it (from a university account and indicating the university enrolment number in the mail) or else deliver to Student Fees and Support Desk a completed and signed ISEE application form, a copy of which is attached to this guide, **along with** a copy of their permit of stay (if applicable). The **ISEE** is calculated on the basis of the Italian earnings and assets of the members of the household.

They will then be assigned, for the 2019/2020 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 Appendix 1 (reduced by 20%, and up to a maximum of € 3.000,00)

3.4.2 Countries listed in Appendix 2

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 (from a university account and indicating the university enrolment number in the mail) or else deliver to the Student Fees and Support Desk a completed and signed **ISEE** application form, a copy of which is attached to this guide, along with a copy of their permit of stay (if applicable). They **must also provide** the university with an ISEE declaration for each member of the household resident in Italy and the **documents indicated at point 3.3.2** (if the country of origin is indicated in Appendix 2 under letters A or B, or is not present in any of the two Appendices). All the documents must be sent **by 15/11/2019** (or from 16/11/2019 to 31/12/2019 plus a fine for late submission). Failure to do so will result in the assignment of a maximum putative income.

3.5 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. Points 3.2, 3.3 and 3.4 do not apply to these students who, however, must submit a copy of their ISEE declaration along with a certificate of political refugee status. The ISEE application form, which is attached to this guide, must be compiled, signed and sent by email (from a university account and indicating the university enrolment number in the mail) to segr.studenti.tasse@unimib.it or else handed in to the Student Fees and Support Desk.

3.6 Authentication of documents

The legal authentication of the documents, if prescribed by points 3.3.2 and 3.4.2, 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 3.2).

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.

Appendix 2 contains a list of countries categorised under the letters indicated above.

Countries not included in either of the two tables in the Appendix belong to category D.

3.6.1 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.

The following table offers a summary of the requirements:

Case	Appendix	Documents to be submitted
Household entirely resident abroad (point 3.3)	1 (countries without an asterisk)	<ul style="list-style-type: none"> - Application form for calculation of income and assets (ISEE) - Copy of permit of stay, if required
	2 (countries indicated by letter A or B) or countries not present in any of the Appendices	<ul style="list-style-type: none"> - Application form for calculation of income and assets (ISEE) - Copy of permit of stay, if required - Documents as specified in point 3.3.2, legally authenticated and translated as specified in point 3.6
Household partly resident abroad (point 3.4)	1 (countries without an asterisk)	<ul style="list-style-type: none"> - Application form for calculation of income and assets (ISEE) - Copy of permit of stay, if required - ISEE calculated in Italy for family members resident in Italy
	2 (countries indicated by letter A, B or C) or countries not present in any of the Appendices	<ul style="list-style-type: none"> - Application form for calculation of income and assets (ISEE) - Copy of permit of stay, if required - Documents as indicated in point 3.2.2 (for countries categorised under letter C) or in point 3.3.2 (for other countries), legally authenticated and translated as indicated in point 3.6 - ISEE calculated in Italy for family members resident in Italy
Political refugees (point 3.5)	1, 2 and countries not present in any Appendix	<ul style="list-style-type: none"> - Application form for calculation of income and assets (ISEE) - Copy of permit of stay, if required - Certificate of political refugee status

4 - CURRENT ISEE

Article 9 of Prime Ministerial Decree 159/2013 establishes that, if one already has a correct, valid ISEE certificate and a significant change occurs (greater than 25% compared to the financial position indicator - ISR - when calculated using the standard method) and, at the same time at least one member of the household, in the 18 months prior to applying for a concession, experiences one of the following changes in his/her employment status:

- a) employee on an open-ended contract, whose employment relationship was terminated, suspended or reduced;

- 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 days in the twelve months prior to the conclusion of the most recent employment relationship;
- 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.

Then the details in the valid ISEE certificate can be updated as follows:

- 1) for each household member meeting the conditions indicated above, the financial position indicator (ISR) is updated using the following earnings (which replace those in the ordinary ISR):
 - a) earnings from employment, pension and similar received in the twelve months prior to the period for which the application relates;
 - b) 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;
 - c) 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.

For cases falling under letter a), 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.

- 2) Without prejudice to the financial position indicator and the equivalence value, the current ISEE is determined by replacing the financial position calculated using the standard method with the value calculated using the method above.
- 3) The current ISEE is valid for two months from the date of submission of the DSU replacement form, for the purposes of the subsequent application for services.

Further explanations or clarifications are available from INPS offices or CAAF - Authorised Tax Assistance Centres.

5 – CHECKS ON THE TRUTHFULNESS OF SELF-CERTIFICATION

5.1 Checks

The university checks the information in the DSU declaration using the options available under current laws, especially Presidential Decree no. 445 of 28 December 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 9 April 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.

5.2 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.

5.2.1 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).

5.2.2 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 - 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 2017 (the reference year for ISEE for the 2019/2020 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 2017 in US dollars	GDP PPP in Euros	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
Afghanistan	\$ 1.954,66	€ 1.651,45	€ 993,36
Albania	\$ 12.520,99	€ 10.578,73	€ 6.363,15
Algeria	\$ 15.100,11	€ 12.757,78	€ 7.673,85
American Samoa	\$ 11.200,00	€ 9.462,66	€ 5.691,82
Angola	\$ 6.987,93	€ 5.903,96	€ 3.551,26
Anguilla	\$ 12.200,00	€ 10.307,54	€ 6.200,02
Antigua and Barbuda	\$ 26.259,91	€ 22.186,47	€ 14.425,92
Argentina	\$ 20.830,11	€ 17.598,94	€ 10.976,65
Armenia	\$ 9.476,04	€ 8.006,12	€ 4.815,71
Azerbaijan	\$ 17.650,90	€ 14.912,89	€ 8.970,16
Bangladesh	\$ 4.237,33	€ 3.580,04	€ 2.153,40
Barbados	\$ 18.262,93	€ 15.429,98	€ 9.345,85
Belarus	\$ 18.891,50	€ 15.961,05	€ 9.745,15
Belize	\$ 8.280,15	€ 6.995,73	€ 4.207,96
Benin	\$ 2.286,99	€ 1.932,23	€ 1.162,24
Bhutan	\$ 8.961,99	€ 7.571,81	€ 4.554,47
Bolivia	\$ 7.122,79	€ 6.017,90	€ 3.619,79
Bosnia and Herzegovina	\$ 12.784,15	€ 10.801,07	€ 6.496,89
Botswana	\$ 17.110,09	€ 14.455,97	€ 8.695,32

Country	GDP PPP 2017 in US dollars	GDP PPP	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
Brazil	\$ 15.739,08	€ 13.297,63	€ 7.998,58
British Virgin Islands	\$ 34.200,00	€ 28.894,90	€ 19.469,85
Bulgaria	\$ 21.817,82	€ 18.433,44	€ 11.604,09
Burkina Faso	\$ 1.866,62	€ 1.577,07	€ 948,61
Burma	\$ 6.200,00	€ 5.238,26	€ 3.150,83
Burundi	\$ 736,79	€ 622,50	€ 374,43
Cabo Verde	\$ 6.912,64	€ 5.840,35	€ 3.512,99
Cambodia	\$ 4.011,86	€ 3.389,54	€ 2.038,82
Cameroon	\$ 3.688,14	€ 3.116,04	€ 1.874,31
Central African Republic	\$ 680,32	€ 574,79	€ 345,74
Chad	\$ 2.348,51	€ 1.984,21	€ 1.193,51
Chile	\$ 24.675,52	€ 20.847,85	€ 13.419,44
China	\$ 16.682,42	€ 14.094,64	€ 8.477,98
Colombia	\$ 14.392,16	€ 12.159,65	€ 7.314,07
Comoros	\$ 1.594,87	€ 1.347,47	€ 810,51
Cook Islands	\$ 16.700,00	€ 14.109,50	€ 8.486,92
Costa Rica	\$ 16.919,91	€ 14.295,29	€ 8.598,67
Côte d'Ivoire	\$ 3.902,41	€ 3.297,07	€ 1.983,20
Croatia	\$ 24.792,49	€ 20.946,68	€ 13.493,74
Cuba	\$ 12.300,00	€ 10.392,02	€ 6.250,84
Curacao	\$ 15.000,00	€ 12.673,20	€ 7.622,98
Czech Republic	\$ 35.559,83	€ 30.043,79	€ 20.333,68
Democratic Republic of the Congo	\$ 743,63	€ 628,28	€ 377,91
Djibouti	\$ 3.566,97	€ 3.013,66	€ 1.812,73
Dominica	\$ 10.982,18	€ 9.278,62	€ 5.581,13
Dominican Republic	\$ 17.007,98	€ 14.369,70	€ 8.643,43
Ecuador	\$ 11.506,75	€ 9.721,82	€ 5.847,71
Egypt	\$ 12.697,64	€ 10.727,98	€ 6.452,92
El Salvador	\$ 7.738,12	€ 6.537,78	€ 3.932,50
Equatorial Guinea	\$ 24.417,14	€ 20.629,55	€ 13.255,30
Eritrea	\$ 1.584,68	€ 1.338,86	€ 805,33
Estonia	\$ 32.130,29	€ 27.146,24	€ 18.155,07
Eswatini	\$ 10.829,54	€ 9.149,66	€ 5.503,56
Ethiopia	\$ 2.151,46	€ 1.817,73	€ 1.093,37
Fiji	\$ 9.751,46	€ 8.238,81	€ 4.955,68

Country	GDP PPP 2017 in US dollars	GDP PPP	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
French Polynesia	\$ 17.000,00	€ 14.362,96	€ 8.639,37
Gabon	\$ 18.115,67	€ 15.305,57	€ 9.252,31
Georgia	\$ 10.678,76	€ 9.022,27	€ 5.426,93
Ghana	\$ 6.099,30	€ 5.153,18	€ 3.099,66
Greece	\$ 27.811,86	€ 23.497,69	€ 15.411,79
Grenada	\$ 15.155,84	€ 12.804,87	€ 7.702,18
Guam	\$ 35.600,00	€ 30.077,73	€ 20.359,19
Guatemala	\$ 8.164,79	€ 6.898,27	€ 4.149,33
Guinea	\$ 2.188,51	€ 1.849,03	€ 1.112,20
Guinea-Bissau	\$ 1.864,94	€ 1.575,65	€ 947,76
Guyana	\$ 8.101,07	€ 6.844,43	€ 4.116,95
Haiti	\$ 1.818,50	€ 1.536,41	€ 924,16
Honduras	\$ 5.000,03	€ 4.224,43	€ 2.541,01
Hungary	\$ 29.669,74	€ 25.067,37	€ 16.592,01
India	\$ 7.287,46	€ 6.157,03	€ 3.703,48
Indonesia	\$ 12.433,77	€ 10.505,04	€ 6.318,82
Iraq	\$ 17.624,75	€ 14.890,80	€ 8.956,87
Islamic Republic of Iran	\$ 20.136,41	€ 17.012,85	€ 10.535,98
Jamaica	\$ 9.161,41	€ 7.740,29	€ 4.655,81
Jordan	\$ 9.232,36	€ 7.800,24	€ 4.691,87
Kazakhstan	\$ 26.265,39	€ 22.191,10	€ 14.429,40
Kenya	\$ 3.501,74	€ 2.958,55	€ 1.779,58
Kiribati	\$ 2.029,12	€ 1.714,36	€ 1.031,20
Korea del Nord	\$ 1.700,00	€ 1.436,30	€ 863,94
Kosovo	\$ 10.949,28	€ 9.250,83	€ 5.564,41
Kyrgyz Republic	\$ 3.706,02	€ 3.131,14	€ 1.883,39
Lao P.D.R.	\$ 7.381,66	€ 6.236,62	€ 3.751,35
Latvia	\$ 27.685,49	€ 23.390,92	€ 15.331,52
Lebanon	\$ 14.350,75	€ 12.124,66	€ 7.293,03
Lesotho	\$ 3.293,50	€ 2.782,61	€ 1.673,75
Liberia	\$ 1.404,53	€ 1.186,66	€ 713,78
Libya	\$ 9.609,62	€ 8.118,98	€ 4.883,59
Lithuania	\$ 32.462,51	€ 27.426,93	€ 18.366,11
Madagascar	\$ 1.557,69	€ 1.316,06	€ 791,62
Malawi	\$ 1.169,65	€ 988,21	€ 594,41
Malaysia	\$ 29.144,30	€ 24.623,44	€ 16.258,22

Country	GDP PPP 2017 in US dollars	GDP PPP	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
Maldives	\$ 20.223,26	€ 17.086,23	€ 10.591,15
Mali	\$ 2.290,07	€ 1.934,83	€ 1.163,81
Marshall Islands	\$ 3.586,51	€ 3.030,17	€ 1.822,66
Mauritania	\$ 3.895,98	€ 3.291,64	€ 1.979,93
Mauritius	\$ 22.354,30	€ 18.886,70	€ 11.944,89
Mexico	\$ 19.948,51	€ 16.854,10	€ 10.416,61
Micronesia	\$ 3.338,52	€ 2.820,65	€ 1.696,63
Moldova	\$ 6.863,77	€ 5.799,06	€ 3.488,16
Mongolia	\$ 12.529,27	€ 10.585,73	€ 6.367,36
Montenegro	\$ 17.832,80	€ 15.066,58	€ 9.072,61
Montserrat	\$ 34.000,00	€ 28.725,92	€ 19.342,80
Morocco	\$ 8.565,98	€ 7.237,23	€ 4.353,22
Mozambique	\$ 1.255,78	€ 1.060,98	€ 638,19
Myanmar	\$ 6.258,87	€ 5.287,99	€ 3.180,75
Namibia	\$ 11.200,45	€ 9.463,04	€ 5.692,05
Nauru	\$ 12.026,96	€ 10.161,34	€ 6.112,08
Nepal	\$ 2.702,42	€ 2.283,22	€ 1.373,37
New Caledonia	\$ 31.100,00	€ 26.275,77	€ 17.500,58
Nicaragua	\$ 5.854,57	€ 4.946,41	€ 2.975,28
Niger	\$ 1.166,48	€ 985,54	€ 592,80
Nigeria	\$ 5.941,27	€ 5.019,66	€ 3.019,34
Niue	\$ 5.800,00	€ 4.900,30	€ 2.947,55
North Macedonia	\$ 14.975,87	€ 12.652,81	€ 7.610,71
Northern Mariana Islands	\$ 24.500,00	€ 20.699,56	€ 13.307,94
Pakistan	\$ 5.377,60	€ 4.543,43	€ 2.732,89
Palau	\$ 14.706,94	€ 12.425,60	€ 7.474,05
Palestine	\$ 4.895,71	€ 4.136,29	€ 2.487,99
Panama	\$ 24.523,56	€ 20.719,47	€ 13.322,91
Papua New Guinea	\$ 3.655,93	€ 3.088,82	€ 1.857,94
Paraguay	\$ 12.810,16	€ 10.823,05	€ 6.510,10
Peru	\$ 13.517,66	€ 11.420,80	€ 6.869,65
Philippines	\$ 8.360,35	€ 7.063,49	€ 4.248,72
Poland	\$ 29.721,84	€ 25.111,39	€ 16.625,10
Portugal	\$ 30.622,43	€ 25.872,28	€ 17.197,20
Republic of Congo	\$ 6.760,81	€ 5.712,07	€ 3.435,83
Romania	\$ 24.685,84	€ 20.856,57	€ 13.425,99

Country	GDP PPP 2017 in US dollars	GDP PPP	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
Russia	\$ 27.963,97	€ 23.626,20	€ 15.508,42
Rwanda	\$ 2.089,96	€ 1.765,77	€ 1.062,11
Saint Helena, Ascension, and Tristan da Cunha	\$ 7.800,00	€ 6.590,06	€ 3.963,95
Saint Martin	\$ 19.300,00	€ 16.306,18	€ 10.004,65
Samoa	\$ 5.768,75	€ 4.873,90	€ 2.931,67
São Tomé and Príncipe	\$ 3.228,40	€ 2.727,61	€ 1.640,67
Senegal	\$ 3.459,40	€ 2.922,78	€ 1.758,06
Serbia	\$ 16.385,94	€ 13.844,15	€ 8.327,31
Seychelles	\$ 29.115,11	€ 24.598,77	€ 16.239,68
Sierra Leone	\$ 1.561,09	€ 1.318,93	€ 793,34
Slovak Republic	\$ 33.041,50	€ 27.916,10	€ 18.733,91
Slovenia	\$ 34.419,59	€ 29.080,42	€ 19.609,34
Solomon Islands	\$ 2.167,38	€ 1.831,18	€ 1.101,46
Somalia	\$ 1.811,88	€ 1.530,82	€ 920,79
South Africa	\$ 13.552,03	€ 11.449,84	€ 6.887,12
South Sudan	\$ 1.532,82	€ 1.295,05	€ 778,98
Sri Lanka	\$ 12.862,56	€ 10.867,32	€ 6.536,73
St. Kitts and Nevis	\$ 28.606,43	€ 24.169,00	€ 15.916,54
St. Lucia	\$ 13.988,56	€ 11.818,65	€ 7.108,97
St. Vincent and the Grenadines	\$ 11.479,58	€ 9.698,87	€ 5.833,91
Sudan	\$ 4.353,40	€ 3.678,10	€ 2.212,39
Suriname	\$ 14.670,88	€ 12.395,13	€ 7.455,72
Syria	\$ 2.900,00	€ 2.450,15	€ 1.473,78
Tajikistan	\$ 3.186,97	€ 2.692,61	€ 1.619,61
Tanzania	\$ 3.222,87	€ 2.722,94	€ 1.637,86
Thailand	\$ 18.330,33	€ 15.486,93	€ 9.388,67
The Bahamas	\$ 32.376,79	€ 27.354,50	€ 18.311,66
The Gambia	\$ 2.642,20	€ 2.232,34	€ 1.342,76
Timor-Leste	\$ 5.700,11	€ 4.815,91	€ 2.896,79
Togo	\$ 1.670,69	€ 1.411,53	€ 849,04
Tokelau	\$ 1.000,00	€ 844,88	€ 508,20
Tonga	\$ 5.875,20	€ 4.963,84	€ 2.985,77
Trinidad and Tobago	\$ 31.584,80	€ 26.685,37	€ 17.808,55
Tunisia	\$ 11.936,24	€ 10.084,69	€ 6.065,98

Country	GDP PPP 2017 in US dollars	GDP PPP	Average assumed ISEE with 4 members, of which 2 receiving incomes and adjusted for the housing rate
Turkey	\$ 27.049,04	€ 22.853,19	€ 14.927,21
Turkmenistan	\$ 18.164,12	€ 15.346,50	€ 9.283,08
Turks and Caicos Islands	\$ 29.100,00	€ 24.586,01	€ 16.230,08
Tuvalu	\$ 3.814,62	€ 3.222,90	€ 1.938,58
Uganda	\$ 2.370,41	€ 2.002,71	€ 1.204,64
Ukraine	\$ 8.754,01	€ 7.396,09	€ 4.448,77
Uruguay	\$ 22.374,37	€ 18.903,66	€ 11.957,64
Uzbekistan	\$ 7.258,64	€ 6.132,68	€ 3.688,83
Vanuatu	\$ 2.774,32	€ 2.343,97	€ 1.409,91
Venezuela	\$ 12.184,55	€ 10.294,48	€ 6.192,17
Vietnam	\$ 6.927,79	€ 5.853,15	€ 3.520,69
Wallis and Futuna	\$ 3.800,00	€ 3.210,54	€ 1.931,15
Western Sahara	\$ 2.500,00	€ 2.112,20	€ 1.270,50
Yemen	\$ 2.456,27	€ 2.075,25	€ 1.248,27
Zambia	\$ 3.998,56	€ 3.378,30	€ 2.032,06
Zimbabwe	\$ 2.703,61	€ 2.284,23	€ 1.373,97

Appendix 2

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.

List of the countries where authentication of documents is required

Andorra	B	Israel	B
British Antarctic	B	Jersey	B
Australia	B	Liechtenstein	A
Austria	A	Luxembourg	A
Bahrain	B	Macao	B
Belgium	A	Malta	A
Bermude	B	Martinica	B
Bonaire	B	Mayotte	B
Brunei	B	Miquelon	B
Cyprus	A	Norway	A
Republic of Korea (South Korea)	B	New Zealand (except Tokelau)	B
Denmark	A	Netherlands (including the Netherlands Antilles and Aruba)	A
Falkland	B	Oman	B
Finland	A	Principality of Monaco	B
France	A	Czech Republic	A
South Georgia	B	Republic of San Marino	A
Germany	A	Réunion	B
Japan	B	Saba	B
Gibraltar	B	St. Helena	B
Great Britain (including Isle of Man)	A	Sint Estatius	B
Guadalupe Island	B	Sint Marteen	B
Guernsey	B	Slovenia	A
Hong Kong	B	Spain	A
Ireland	A	United States of America	B
Iceland	B	Sweden	B
Cayman Islands	B	Switzerland	A
South Sandwich Islands	B		

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:** annex a copy of the permit of stay (if required) and, if the country of residence is included in Appendix 2 of the "2019/2020 ISEE Guide" available on the University's website, also annex the required documents, duly translated and authenticated;

Number of members of the household resident abroad (including the student) of which of adult age in 2017

- Student with a household partially resident abroad:** annex 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 Appendix 2 of the "2019/2020 ISEE Guide" available on the University's website, also annex the required documents, duly translated and authenticated;

Number of members of the household resident abroad (including the student) of which of adult age in 2017

- Political refugee:** annex 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