

TAX GUIDE FOR PH.D PROGRAMS

2021/2022 ACADEMIC YEAR

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

Main deadlines

Event	Deadline
Enrollment in the academic year	from July 15th 2021 to September 30th 2021
First installment down payment	<ul style="list-style-type: none"> to be checked in the admission rankings in the 2021/2022 academic year September 30th 2021 for enrollment in second and subsequent years
ISEE delivery or registration	by November 15th 2021 (read the ISEE guide to learn more)
Online availability of second installment PagoPA	approximately mid-April
Request for payment by installment	by April 29th 2022
Second installment	by May 16th 2022

TUITION FEES – Ph.D Programs

1 - First installment down payment – the same for all Ph.D students

- **Total: €156.00** (stamp duty and regional tax)
- **Deadline: September 30th 2021***

*N.B.: Ph.D students admitted to the first year must pay the installment when they enroll (see the deadlines indicated in the admission rankings).

2 - Second installment – based on the ISEE

For detailed information on how to apply for your ISEE certificate, please see the “ISEE Guide 2021/2022” published on the University's website at the following link:

<https://www.unimib.it/servizi/segreterie/immatricolazione/tasse>

Please read carefully the point 3 in the Appendix 1 of the ISEE Guide (page 9)

The second installment is to be paid exclusively by Ph.D scholarship holders and it entirely consists of the Unified University Contribution based on the ISEE value for Ph.D programs.

The maximum tuition amount payable is 1,200.00 Euros and it applies to Ph.D students whose ISEE value is higher than 48.200,00 Euros. It also applies to Ph.D scholarship holders who do not submit their ISEE within the deadlines and to Marie Curie fellowship holders.

The second installment must be calculated as indicated in the following table.

	scholarship holders	no scholarship
ISEE ≤ 23.000,00	0,00	0,00 (no PagoPA available)
23.000,00 < ISEE ≤ 48.200,00*	$\left(\frac{ISEE}{1000}\right)^2 * 0,5987 * 0,87 * R$	
ISEE > 48.200,00 no ISEE submitted by the deadline	1.200,00	

* R is $\left(\frac{ISEE-23.000}{25.000-23.000}\right)$

Deadline: May 16th 2022

3 - Terms of payment

University fees (initial advance payment and second installment) will have to be paid online. The necessary PagoPA payment notices should be printed out or paid directly by the personal webpage of Online Student Registry (Student Services Online) on conclusion of the registration or enrollment renewal procedures. Unless specifically requested, students do not have to deliver the receipts for payment.

There are three ways to **pay using PagoPA**:

1. **Print the payment slip** and pay it to any payment service provider of the PagoPA circuit (banks, tabacconists, etc. ... Note: it is not possible to pay at the post office);

2. **Online payment:** using the appropriate link on the personal webpage of Online Student Registry (Student Services Online) students can access the online payment function that will offer all payment service providers participating in the PagoPA circuit (there are different possible methods, as debiting a current account or payment by credit card). This payment method is possible for maximum amounts of 1500,00 Euros;
3. **Personal home banking:** using the PagoPA or CBILL functions. For banks using the **CBILL system**, the interbank code or SIA code is: **1G192**.

NB: payments made using “method 3” with the University Card and exclusively via Scrigno (PopSo internet banking combined with the student’s badge) will be exempt from commission and have very high maximum payment limits..

4 - Delayed 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 enrollment.

Payment made after the deadline entails an increase in the payment required, according to the following sliding scale of percentages, depending on how long previously ago 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.

5 - Contributions for additional services requested

Stamp duty for the issue of an original qualification diploma: 2 official €16.00 stamps	€	32.00
Contribution for requesting the issue of a copy of an original qualification diploma (inclusive of 1 official €16.00 stamp)	€	50.00
Contribution to a request for a copy of a magnetic badge	€	20.00