

TAX GUIDE

2020/2021 ACADEMIC YEAR

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Main deadlines

Event	Deadline
Enrollment in the academic year	from July 13th 2020 to September 30th 2020
First installment down payment	September 30th 2020 (only for students enrolled in second and subsequent years and students enrolled in free access courses. For limited access courses, see the admission rankings and announcements)
ISEE delivery or registration	November 16th 2020 (read the ISEE guide to learn more)
Online availability of PagoPA for the first installment balance payment	approximately mid-December
First installment balance payment	by January 15th 2021
Request for exemptions	From January 25th 2021 to February 26th 2021 (read the Exemption guide to learn more)
Online availability of second installment PagoPA	approximately mid-April
Request for payment by instalment (for the second installment)	by April 30th 2021
Second installment	by May 14th 2021
Request for reimbursement	Read point 7 of this guide

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

UNIVERSITY FEES

1 – First installment down payment – the same for all students

- **Total: €156.00** (stamp duty + regional tax)
- **Deadline: September 30th 2020***

***N.B.:** Students enrolled in limited access courses must pay this installment by the deadlines indicated in the admission rankings or in the admission notices.

2 – First installment balance payment and second installment – based on the ISEE

Attention: the courses divided by Area are listed in Appendix 1 and the merit requirements in Appendix 2

To learn more about the ISEE, read the ISEE Guide for the 2020/2021 academic year, published on the university website on the following link: <https://www.unimib.it/servizi/segreteria/immatricolazione/tasse>

First of all, the **Total University Contribution** must be calculated as indicated in the following table:

	Area A courses		Area B courses	
	Merit-based	Non-merit-based	Merit-based	Non-merit-based
ISEE ≤ 23.000,00	0,00	200,00	0,00	200,00
23.000,00 < ISEE ≤ 25.000,00*	$\left(\frac{ISEE}{1000}\right)^2 * k * 0.87 * R$	$\left(\frac{ISEE}{1000}\right)^2 * k * R$ NB: minimum 200 Euro**	$\left(\frac{ISEE}{1000}\right)^2 * k * 0.87 * R$	$\left(\frac{ISEE}{1000}\right)^2 * k * R$ NB: minimum 200 Euro**
25.000,00 < ISEE ≤ 76.000,00*	$\left(\frac{ISEE}{1000}\right)^2 * k * 0.87$	$\left(\frac{ISEE}{1000}\right)^2 * k$	$\left(\frac{ISEE}{1000}\right)^2 * k * 0.87$	$\left(\frac{ISEE}{1000}\right)^2 * k$
ISEE > 76.000,00 or no ISEE submitted by the deadline	2.983,23	3.429,00	3.580,05	4.115,00

* $\left[\begin{array}{l} - k \text{ is } 0,5937 \text{ for Area A courses and } 0,7125 \text{ for Area B courses} \\ - R \text{ is } \left(\frac{ISEE-23.000}{25.000-23.000}\right) \end{array} \right.$

** if the result is less than 200,00€, the student will pay the minimum of 200,00€

After the calculation of the Total University Contribution:

- **if the Total University Contribution is € 400,00 or less:** only the first installment balance payment is due.
 1. First installment balance payment: 100% of the Total University Contribution
Deadline: January 15th 2021**
 2. Second installment: 0,00 Euros (no PagoPA available)
- **if the Total University Contribution is ABOVE € 400,00:** payment in two installments.
 1. First installment balance payment: 30% of the Total University Contribution
Deadline: January 15th 2021**

2. Second installment: 70% of the Total University Contribution
Deadline: May 14th 2021

If the student wishes to pay the entire contribution in a single installment, he/she has to send a specific request by email to segr.studenti.tasse@unimib.it

Amounts of less than 5,00 € will not be charged, so no payment slip will be issued in these cases.

****N.B. Registered (first year) students who have not yet settled their first installment balance payment by 31 January 2021 shall automatically be deregistered. Enrolled students (other than first years) who have not yet settled their first installment balance payment by 31 January 2021 will have their academic pathway frozen, and will not be entitled to any advancement of their academic career.**

Please note: for students enrolled/registered after 15 January 2021, the first installment down payment and the first installment balance payment be made together.

3 - Terms of payment

University fees (first installment down payment, first installment balance payment and second installment) will have to be paid online. The necessary PagoPA payment notices should be printed out or payed 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**.

Please note: payments made by University Card and using the internet banking service combined with the student's badge (Scigno) will be exempt from payment commission and have a very high upper limit.

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 – Payment by installment

An additional installment plan may only be established for second installments of amounts exceeding €700.00 and is allowed only in documented exceptional circumstances, after submitting an appropriate application.

The application form is available on the University website, in the “Modulistica” section. Applications should be presented with all necessary documentation by **April 30th 2021**, to the Fees and Funding Front Office or to segr.studenti.tasse@unimib.it, sending the PDF documents and using the campus e-mail account.

Should the application be accepted, the second installment will be further split into 4 payments due by the following dates: May 14th, June 14th, July 14th and August 13th 2021.

Failure to pay the amount corresponding to one of these installments will lead to an immediate freezing of the student’s university career until their administrative position has been restored.

6 – Special cases

1) Enrollment of foreign students on courses delivered wholly in English

To provide an incentive to foreign students to attend the international degree courses that the University offers wholly in English, all students whose first citizenship is non-Italian, and whose entitlement qualification was obtained outside Italy*:

- 1) Pay a Total University Contribution for the first year of €0;
- 2) For any academic year other than the first year, pay a Total University Contribution of €600 for Marine Sciences, Materials Science, International Medicine & Surgery, and €500 for International Economics and Applied Experimental Psychological Sciences.

It is possible for these students to re-calculate the contribution according to the normal formulas indicated in point 2 of this guide by submitting the documents for the ISEE calculation as indicated in the “ISEE Guide 2020/2021”.

** In case of dual citizenship, one of which is Italian, the Italian citizenship will prevail over the foreign citizenship. Therefore these students cannot choose this special taxation and must submit the ISEE.*

2) Part-time Courses

For students who in academic years prior to 2014/2015 e after 2017/2018 chose to enroll in a part-time course, the Total University Contribution is reduced by 50%.

3) Credits-based enrollment

Students who in academic years between 2015/2016 and 2017/2018 have enrolled on a credits basis are required to pay 100% of the Regional tax and stamp duty, while the Total University Contribution will be recalculated, proportionally to the CFUs obtained, pursuant to the following formula:

$$\text{University contribution} = \left\{ \left(\frac{\text{Total University Contribution}}{60} \right)^{\left[\frac{55}{\text{CFUs chosen}} \right]^{0.05}} \right\} \times \text{CFUs chosen}$$

The university contribution as calculated above will be charged wholly as second installment.

In consequence, the taxes installments amount works out as follows:

- First installment down payment: €156.00 (regional tax €140.00 + stamp duty €16.00);
- First installment balance payment: €0.00
- Second installment: is equal to the university contribution as calculated above.

4) Individual Courses

The contribution is **€30.00** for each credit (CFU) or fraction of a credit greater than or equal to 0.5. Payment takes place on registration for individual courses.

7 - Fees and contribution reimbursement (Article 23, “Regolamento in materia di contribuzione studentesca”)

Students are not entitled to any repayment of fees and contributions that they have paid, with the exception of the motives for reimbursement pursuant to the section below.

The first installment down payment and the first installment balance payment may be reimbursed upon application, with the exception of stamp duty, in the following cases:

- a. **transfer:** to students who renew their enrollment for the academic year and who submit an application to transfer to another University by the deadline, provided that they submit a request for reimbursement within 30 days of the transfer application;
- b. **graduation:** to students who renew their enrollment for the academic year and who graduate by March 31st 2021, provided that they submit their application within 30 days of graduation. For students who benefit from a scholarship for the right to study and students who participate in a 150 hours collaboration in the 2020/2021 academic year, this reimbursement is not admissible.

The following contributions **are non-reimbursable**:

- a) Payments for taking an admissions test for a selective course;
- b) Payments for enrollment on individual courses;
- c) Payments made for course and university transfers;
- d) Payments for acknowledgement of non-Italian academic qualifications;
- e) Fees and payments made having ceased studying subsequent to re-enrollment;
- f) Payments and enrollment to Masters and specialization courses, targeted training and services.

Reimbursement request procedures

To obtain one of the applicable reimbursements, an application must be submitted on the form available from the Fees and Funding Front Office or on the University website, in the “Modulistica” section.

The form must be handed in at the Fees and Funding Front Office (Student Services) by the student or a proxy, along with a copy of the student’s ID document, or sent as a PDF to segr.studenti.tasse@unimib.it using the campus e-mail account.

8 – Contributions for services rendered at the student’s request

Contribution for a request of a copy of an internship record book	€	100.00
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 for an application to enroll for tests to access selective courses*	€	10.00
Contribution for an application to enroll for tests to access selective courses conducted as computer-based tests	€	25.00
Contribution to a request for a copy of a magnetic badge	€	20.00
Contribution for a request to amend a Study Programme (undertaken by graduating students who have not renewed their enrollment for the new academic year)	€	50.00

Unified contribution for applications to transfer and course changes	€	100.00
Contribution for a state exam (inclusive of 1 official €16.00 stamp)	€	450.00
Contribution for a Statutory Auditor state exam for (inclusive of 1 official €16.00 stamp)	€	116,00
Fixed fee for acknowledging each year of study breaks	€	200.00
Unified contribution for suspension of studies for the entire duration of the suspension	€	200.00
Contribution for requesting withdrawal from the Erasmus international study mobility programme, made after 28 February for motives of an individual nature	€	200.00
Payments for a request to acknowledge non-Italian academic qualifications;	€	200.00

* Please note: At its June 24th 2008 session, the Board of Directors resolved to exempt non-EU citizens resident outside Italy from paying contributions for registering for tests to access to selective courses. This exemption was extended to foreign students (non-Italian citizens, with entitlement qualifications obtained outside Italy) on courses delivered wholly in English.

9 – Tax deductions for university fees and contributions

The so-called Stability Law no. 208, dated December 28th 2015, (Official Journal, December 30th 2015 issue) significantly simplified tax deductions regarding fees and contributions for attending educational courses.

Specifically, article 1, sub-sections 954(b) and 955 of the Stability Law redrafted article 15(1(e) of the Tax Consolidation Act, envisaging the deduction of “expenses for attending University educational courses at state and non-state universities, for non-state universities in a proportion no higher than that established annually for each university faculty under decree by the Ministry of Education, Universities and Research, to be issued by December 31st, taking into account the average sums of fees and contributions payable to state-run universities.” Students are therefore invited to check the amount that may be deducted in regard to the amount specified annually by the above-mentioned Ministry of Education, Universities and Research decree.

It should be noted that solely the individual who actually incurred the expense is eligible to claim the deduction.

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 run 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) Enrollment expenses for PhD courses.

2. For each student, state and non-state run 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.”

Appendix 1: Relevant Course Area

Area A Courses in: Analysis of Social Processes; Applied Experimental Psychological Sciences; Biostatistics; Tourism Economics; Banking, Insurance and Financial Intermediary Economics; Business Economics and Management; Economics and Commerce; Economics and Finance; Corporate Economics, Statistics and IT; Law; International Economics; Management and Service Design; Marketing and Global Markets; Marketing, Corporate Communications and International Markets; Planning and Managing Social Policies and Services; Clinical Psychology and Neuropsychology during the Lifecycle; Psychology of Social, Decision-making and Economic Behavioural Processes; Psychology of Developmental and Educational Processes; Science of Legal Services; Science of Tourism and Local Communities; Science of the Economy; Science of Organization; Psychological Science and Techniques; Economic/Corporate Science; Psycho-social Communications Science; Statistic and Economic Science; Social Services; Sociology; Statistics and Information Management; Tourism, Territory and Local Development.

Area B Courses in: Astrophysics and Space Physics; Biology; Industrial Biotechnology; Medical Biotechnology; Intercultural Communication; Data Science, Physics; Physiotherapy; Human Resources Training and Development; Dental Hygiene; Nursing Care; IT; Marine Sciences; Mathematics; Materials Science; Medicine and Surgery; Dentistry and Prosthetic Dentistry; Obstetrics; Optics and Optometry; Materials Science; Anthropological and Ethnological Sciences; Biological Sciences; Primary Training Sciences; Education Sciences; Chemical Sciences and Technologies; Geological Sciences and Technologies; Environmental Sciences and Technologies; Environmental and Territorial Sciences and Technologies; Nursing and Obstetrics Sciences; Pedagogical Sciences; Biomedical Lab Techniques; Medical radiology, Imaging and Radiotherapy Techniques; Communications Theory and Technology; Developmental Age Neuro and Psychomotricity Therapy.

N.B. Starting from the 2017/2018 Academic Year, the new contribution system will also apply to students who continue to be enrolled, until they get their educational qualification, on deactivated online courses in agreement with the Nettuno consortium. Contribution Area A applies to these students, who must consequently submit their ISEE economic statement by the deadline set by the University, as stated in the Guide to ISEE Presentation.

Appendix 2: Merit requirements

The Total University Contribution payable, calculated as explained in point 2 of this guide, is **reduced** pursuant to the “Regolamento in materia di contribuzione studentesca”, provided that the student falls within one of the following categories:

- a) Students who enroll at the Milano-Bicocca University for the first time in 2020/21;
- b) Students who in 2020/21 are in their second consecutive year of enrollment at the Milano-Bicocca University, and who obtained at least 10 CFUs by August 10th 2020;
- c) Students who in 2020/21 have been enrolled at the Milano-Bicocca University for more than two but less than N+2 years (where N is the normal duration of the course to which they are enrolled), and who obtained at least 25 CFUs between August 11th 2019 and August 10th 2020;

Should the **reduced** contribution be greater than $(\text{ISEE} - 13,000) * 0.07$, students with an ISEE of more than €13,000 who are entitled to a reduction in their contribution shall pay lower fees of $(\text{ISEE} - 13,000) * 0.07$.

Entitled students do not need to apply for a reduction in their contribution as this will automatically be applied by the relevant office based on the student's career data.