

FOR THE PURPOSES OF APPLYING THE SOCIAL SECURITY CONTRIBUTION TO INPS, AS PROVIDED UNDER ARTICLE 2, PARAGRAPH 18, OF LAW NO. 335/1995, THE UNDERSIGNED DECLARES:

That, for the year 2025, the applicable social security contribution rate shall be:

24,00% as the undersigned is a recipient of a pension (direct or indirect) or is enrolled in another mandatory pension scheme;

35,03% as the undersigned is **not** covered by any other mandatory pension scheme, up to the income limit of **Euro 120,607.00**.

To be

~~Registered~~ ~~not registered~~ with the Separate Management (Gestione Separata) at INPS

If not registered with the INPS Separate Management, it will have to be done independently.

For the year 2026

hat Will not exceed the contribution ceiling of Euro 122,295.00 and therefore authorizes this administration to apply the INPS contribution at the above-indicated rate;

Has exceeded and/or expects to exceed the contribution ceiling of Euro 122,295.00 during the year 2026 and therefore requests that this administration not apply the INPS contribution withholding

DEDUCTIONS FOR EMPLOYMENT AND "EQUIVALENT" INCOME
ARTICLE 13, PARAGRAPH 1, LETTERS A), B), C) OF THE CONSOLIDATED INCOME TAX ACT

FOR INCOME FROM EMPLOYMENT AND EQUIVALENT INCOME (2) to be prorated based on the actual working period during the year.

In the case of total income below Euro 15,000, the undersigned also requests:

- the application of the fixed deduction of Euro 690 (only for permanent employment contracts)
- the application of the fixed deduction of Euro 1,380 (only for fixed-term employment contracts)
- NOT to apply deductions for employment and equivalent income

FAMILY-RELATED TAX DEDUCTIONS - ARTICLE 12 OF TUIR ⁽³⁾
 (tick the appropriate box)

	Surname and Name	Date of Birth	Tax Code	Dependent	Not Dependent	Absent ⁽⁴⁾
SPOUSE				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<u>Children Aged 21 or Older (5)</u>	Surname and Name	Date of Birth	Tax Code	% Dependent		Indicate if disabled	1 st child (if no spouse)
				50	100		
1st child				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2nd child				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3rd child				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4th child				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Co-resident Ascendant (6)	Surname and Name	Date of Birth	Tax Code	% Dependent		Indicate if disabled
				50	100	
1st				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2nd				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3rd				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

DECLARES THAT THEY ARE ENTITLED TO CLAIM 100% OF THE TAX DEDUCTION FOR THE DEPENDENT CHILD BECAUSE:

- the other parent is absent
- the parent is legally separated/divorced and the sole legal guardian
- the parent earns a higher income than the other parent

FOR THE PURPOSES OF APPLYING THE ABOVE-MENTIONED DEDUCTIONS (7), THE SUPPLEMENTARY ALLOWANCE (8), AS WELL AS THE BONUS AND THE ADDITIONAL DEDUCTION REFERRED TO IN ARTICLE 1, PARAGRAPHS 4, 5 AND 6 OF LAW NO. 207/2024 (9)(10), THE UNDERSIGNED REQUESTS THAT THE FOLLOWING BE CONSIDERED AS THEIR TOTAL ANNUAL INCOME:

- the income derived from the present employment relationship and an additional income amounting to Euro ____
- the total income amounting to Euro _____ (if this amount is lower than that of employment income, the latter will be used for the year-end adjustment purposes)
- NOT to apply for the year _____ the automatic recognition of the supplementary allowance, as well as of the bonus and the additional deduction

THE UNDERSIGNED REQUESTS THE APPLICATION OF A TAX RATE HIGHER THAN THE AVERAGE RATE RESULTING FROM THE YEAR-END TAX ADJUSTMENT (please indicate the percentage: ____%)

The above also for publishing this statement on INFN website, as prescribed by legislative decree no. 33/2013.

Please Attach a photostatic copy of a valid identity document.

DATE

SIGNATURE

DATA PROTECTION POLICY

In accordance with the provisions of Art. 13 of the EU Regulation 2016/679, the personal data requested will be collected and processed, also with the use of multiple IT tools, exclusively within this procedure and in compliance with the legal regulation for these activities. The provision of data and the communication of any changes thereof are necessary to assess the payment requirements; if not reported, the payment may be precluded. The data will be kept for the period necessary to complete the payment procedures and subsequently they will be retained for archiving purposes only. The INFN guarantees that there can be access to personal data concerning him or her, as well as the rights referred to in art. 15 and ss. of the Regulation, as well as the right to lodge a complaint with the Data Protection Authority. Data Controller: National Institute of Nuclear Physics (Istituto Nazionale di Fisica Nucleare). Email address: presidenza@presid.infn.it. Data Protection Officer's email address: dpo@infn.it

NOTE PER LA COMPILAZIONE

- 1 The taxpayer must promptly communicate any changes to the conditions affecting eligibility for the tax deductions previously declared. The beginning or end of conditions that entitle the taxpayer to specific deductions must be communicated by submitting a new declaration.
- 2 The amount of the deduction is based on the taxpayer's total income. If the employee does not provide specific information, the Administration will presume that the total income corresponds to the employment income received during the year. The deduction is proportionate to the period of employment during the year.
- 3 Deductions for dependent family members are calculated on a monthly basis and apply from the month in which the qualifying conditions arise until the month in which they cease. The family members for whom deductions are requested must not have a total annual income, before deductible expenses, exceeding €2,840.51 (Article 12, paragraph 2 of Presidential Decree no. 917/86 and subsequent amendments). For children aged 24 or under, the income limit is raised to €4,000.00.
- 4 If the other parent is deceased or has not legally recognized the children, and the taxpayer is unmarried or legally and effectively separated (if married), or if there are adopted, fostered, or affiliated children of the taxpayer alone and the taxpayer is unmarried or legally and effectively separated (if married), the deduction applicable for a non-legally and effectively separated spouse applies to the first child. For the other children, the standard deduction applies.
- 5 For each child aged 21 or over but under 30, and for each child aged 30 or over with certified disability, a deduction is granted and must be split 50% between the two parents (unless legally and effectively separated) or, by mutual agreement, assigned to the parent with the higher total income. The percentage claimed must be indicated by checking one of the two boxes (50% or 100%).
- 6 For each ascendant (parents, grandparents, great-grandparents) living with the taxpayer, a deduction is granted and must be divided among those entitled to it in proportion to the actual expense borne by each. The applicable percentage must be specified in the appropriate box. Other categories of relatives listed in Article 433 of the Civil Code (sons-in-law and daughters-in-law, in-laws, brothers and sisters, grandchildren) are excluded.
- 7 Deductions are not granted to taxpayers who are not Italian citizens for family members who are financially dependent but reside abroad.

Note: If, by the end or during the tax year, a dependent family member (spouse, child, or other person) earns a total annual income exceeding €2,840.51 (before deductible expenses), the taxpayer is no longer entitled to any deduction for that person, not even for the months in which they had no income. In this case, a new declaration must be submitted excluding the no-longer-dependent family member, effective from January 1 of the relevant year.

- 8 **Supplementary Allowance - Starting from 01/01/2022, a supplementary allowance is granted if the total income does not exceed €15,000 per year.**
- 9 As of 01/01/2026, if total income does not exceed €20,000 per year, an amount that is not included in taxable income is granted, calculated by applying percentages that vary depending on the amount of employment income.
- 10 As of 01/01/2026, if total income exceeds €20,000 but not €40,000 per year, a deduction is granted (proportional to the period of employment) with a variable amount depending on the worker's total income.