

TAX GUIDE

2022/2023 ACADEMIC YEAR

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Main deadlines

Event	Deadline
Enrollment in the academic year	from July 15 2022 to September 30 2022
First installment down payment	September 30 2022 (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	by November 15 2022 (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 16 2023
Request for exemptions	From January 30 2023 to February 28 2023 (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 28 2023
Second installment	by May 16 2023
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 – Non-international students

The annual contribution varies from 1 to 3 installments depending on the student's ISEE.

FIRST INSTALLMENT DOWN PAYMENT

- **Total: €156,00** (stamp duty + regional tax)
- **Deadline: September 30 2022***

***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.

FIRST INSTALLMENT BALANCE PAYMENT AND SECOND INSTALLMENT

Premise: the courses divided by Area are listed in Appendix 1 and the merit requirements in Appendix 2 and 3.

To learn more about the ISEE, read the ISEE Guide for the 2022/2023 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			
	Merit-based	Merit based with 87% of CFUs	Non-merit-based
ISEE ≤ 25.000,00	0,00	0,00	200,00
25.000,00 < ISEE ≤ 76.000,00*	$\left(\frac{ISEE}{1000}\right)^2 * 0,5937 * 0,87$	$\left(\frac{ISEE}{1000}\right)^2 * 0,5937 * 0,80$	$\left(\frac{ISEE}{1000}\right)^2 * 0,5937$
ISEE > 76.000,00 or no ISEE submitted by the deadline	2.983,23	2.743,20	3.429,00

Area B courses			
	Merit-based	Merit based with 87% of CFUs	Non-merit-based
ISEE ≤ 25.000,00	0,00	0,00	200,00
25.000,00 < ISEE ≤ 76.000,00*	$\left(\frac{ISEE}{1000}\right)^2 * 0,7125 * 0,87$	$\left(\frac{ISEE}{1000}\right)^2 * 0,7125 * 0,80$	$\left(\frac{ISEE}{1000}\right)^2 * 0,7125$
ISEE > 76.000,00 or no ISEE submitted by the deadline	3.580,05	3.292,00	4.115,00

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 16 2023**
 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 16 2023**
 2. Second installment: 70% of the Total University Contribution
Deadline: May 16 2023

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. Students enrolled in the first year who have not yet settled their first installment balance payment by January 31 2023 shall automatically be deregistered. Enrolled students (other than first years) who have not yet settled their first installment balance payment by January 31 2023 will have their academic career frozen, and will not be entitled to any advancement.**

Please note: for students enrolled/registered after January 16 2023, the first installment down payment and the first installment balance payment must be made together.

2 – International students

Definition of international student: student with a non italian citizenship and access qualification achieved abroad.

NB: in case of dual citizenship, one of which is Italian, the Italian citizenship will prevail over the foreign citizenship. Therefore these students cannot have this special taxation and must submit the ISEE (they will be considered NON international students – see point 1 of this guide).

There is a distinction between students who have enrolled in the first year in the academic years up to 2021/2022 and students who enroll in the first year in a.y. 2022/2023.

STUDENTS ENROLLED IN THE FIRST YEAR IN A.Y. 2022/2023

These students must pay a first installment down payment of 156,00 Euros and a FIXED Total University Contribution depending on the country of residence of the student's household and the Contribution Area of the degree course, divided in one or two installments (first balance payment and second installment).

Group of the Countries*	Contribution Area A	Contribution Area B
1	1st inst. down payment: 156,00 € 1st inst. balance payment: 200,00 €	1st inst. down payment: 156,00 € 1st inst. balance payment: 300,00 €
2	1st inst. down payment: 156,00 € 1st inst. balance payment: 270,00 € 2nd installment: 630,00 €	1st inst. down payment: 156,00 € 1st inst. balance payment: 330,00 € 2nd installment: 770,00 €
3	1st inst. down payment: 156,00 € 1st inst. balance payment: 897,00 € 2nd installment: 2.093,00 €	1st inst. down payment: 156,00 € 1st inst balance payment: 1.080,00 € 2nd installment: 2.520,00 €

*The list of the countries divided into groups is in Appendix 4 and the list of the courses divided by Area is in Appendix 1.

Deadlines:

- First installment down payment: September 30 2022**
- First installment balance payment: January 16 2023
- Second installment: May 16 2023

***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.

****N.B.:** Students enrolled in the first year who have not yet settled their first installment balance payment by January 31 2023 shall automatically be deregistered. Enrolled students (other than first years) who have not yet settled their first installment balance payment by January 31 2023 will have their academic career frozen, and will not be entitled to any advancement.

STUDENTS ENROLLED IN THE FIRST YEAR UP TO A.Y. 2021/2022

There are two cases:

- International students enrolled in international courses in English: they must pay a first installment down payment of 156,00 Euros and a Total University Contribution for the course years after the first of 600,00 Euros for the courses Marine Sciences, Materials Science, International Medicine & Surgery and 500,00 Euros for the degree courses International Economics e per Applied Experimental Psychological Sciences.

Course	Fees
- Applied Experimental Psychological Sciences - International Economics	1st inst. down payment: 156,00 € 1st inst. balance payment: 150,00 € 2nd installment: 350,00 €
- International Medicine & Surgery - Marine Sciences - Materials Science	1st inst. down payment 156,00 € 1st inst. balance payment: 180,00 € 2nd installment: 420,00 €

It is possible for these students to re-calculate the contribution according to the normal formulas indicated in point 1 of this guide by submitting the documents for the ISEE calculation as indicated in the "ISEE Guide 2022/2023".

- International students enrolled in other degree courses: they must pay the contribution established at point 1 of this guide.

Deadlines:

- First installment down payment: September 30 2022**
- First installment balance payment: January 16 2023
- Second installment: May 16 2023

***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.

****N.B.:** Students enrolled in the first year who have not yet settled their first installment balance payment by January 31 2023 shall automatically be deregistered. Enrolled students (other than first years) who have not yet settled their first installment balance payment by January 31 2023 will have their academic career frozen, and will not be entitled to any advancement.

3 - Terms of payment

University fees 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 procedure.

The registration of payments on the personal webpage takes place automatically within approximately 2 hours after the payment order.

Unless specifically requested, students do not have to deliver the receipts for payment.

Please read the “Guide to payments by PagoPA” on the University website to learn more,:

<https://www.unimib.it/servizi/segreteria-studenti/immatricolazione/tasse>

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. ...);
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. This payment method is possible for maximum amounts of 1500,00 Euros;
3. **Personal home banking** (*recommended method*): using the PagoPA or CBILL functions. For banks using the **CBILL system**, the interbank code or **SIA** code is: **1G192**.

Please note: payments made using “method 3” with the University Card and exclusively via Scigno (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 – 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 28 2023** to the Fees and Funding

Front Office, 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 16, June 16, July 17 and August 16 2023.

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

6.1. - 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%. The University Contribution will be charged wholly as second installment (there is no charge of the First installment balance payment in January, as explained in the following point for the credits-based enrollment).

6.2. - 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:

$$\{(\text{Total University Contribution}/60)^{\frac{55}{\text{CFUs chosen}+0.05}}\} \times \text{CFUs chosen}$$

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 Total University Contribution as calculated above.

6.3. - 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 is automatically reimbursed, 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.
- b. **graduation:** to students who renew their enrollment for the academic year 2022/2023 and who graduate by March 31 2023. For students who receive a scholarship (or any other benefits) for the right to study and students who participate in a 150 hours collaboration in the academic year 2022/2023, 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.

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*	€	30,00
Contribution for an application to enroll for tests to access selective courses conducted as computer-based tests	€	30,00
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 the Surgeon state exam (inclusive of 1 official € 16,00 stamp and an advance payment of € 49,58)	€	245,58
Contribution for the 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 the deadline established in the Call	€	200,00
Payments for a request to acknowledge non-Italian academic qualifications (inclusive of 1 official € 16,00 stamp)	€	216,00
Contribution for the issuance of the permit for admission to course years after the first of nationally planned degree and master's degree in the Medical area (inclusive of 1 official € 16,00 stamp)	€	216,00

* 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.

3. 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; Psychosocial Communications Science; Statistic and Economic Science; Social Services; Sociology; Statistics and Information Management; Tourism, Territory and Local Development.

Area B Courses in: Artificial intelligence for science and technology, 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 1 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 2022/23;
- b) Students who in 2022/23 are in their second consecutive year of enrollment at the Milano-Bicocca University, and who obtained at least 10 CFUs by August 10 2022;
- c) Students who in 2022/23 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 in which they are enrolled), and who obtained at least 25 CFUs between August 11 2021 and August 10 2022;

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.

Appendix 3: Merit requirements with 87% of CFUs

Students who in 2022/23 have been enrolled at the Milano-Bicocca University for more than one but less than N+2 years (where N is the normal duration of the course in which they are enrolled), and who achieved at least 87% of CFUs established by the degree course regulation (up to the course year of the last enrollment) by September 30 2022;

The maximum credits required for students enrolled in the first year outside the prescribed time do not include the credits assigned for the thesis.

Appendix 4: List of the countries divided by group

Group 1 (it continues on the next page)		
Afghanistan	The Gambia	Palestine
Albania	Georgia	Panama
Algeria	Ghana	Papua New Guinea
American Samoa	Greece	Paraguay
Angola	Grenada	Peru
Anguilla	Guatemala	Philippines
Antigua and Barbuda	Guinea	Poland
Argentina	Guinea-Bissau	Portugal
Armenia	Guyana	Puerto Rico
Aruba	Haiti	Romania
Azerbaijan	Honduras	Russia
The Bahamas	Hungary	Rwanda
Bangladesh	India	Saint Helena, Ascension, and Tristan da Cunha
Barbados	Indonesia	Saint Martin
Belarus	Islamic Republic of Iran	Samoa
Belize	Iraq	São Tomé and Príncipe
Benin	Jamaica	Senegal
Bhutan	Jordan	Serbia
Bolivia	Kazakhstan	Seychelles
Bosnia and Herzegovina	Kenya	Sierra Leone
Botswana	Kiribati	Sint Maarten
Brazil	Korea del Nord	Slovak Republic
British Virgin Islands	Kosovo	Slovenia
Bulgaria	Kyrgyz Republic	Solomon Islands
Burkina Faso	Lao P.D.R.	Somalia
Burundi	Latvia	South Africa
Cabo Verde	Lebanon	South Sudan
Cambodia	Lesotho	Spain
Cameroon	Liberia	Sri Lanka
Central African Republic	Libya	St. Kitts and Nevis
Chad	Lithuania	St. Lucia
Chile	Madagascar	St. Vincent and the Grenadines
China	Malawi	Sudan
Colombia	Malaysia	Suriname
Comoros	Maldives	Syria
Democratic Republic of the Congo	Mali	Tajikistan
Republic of Congo	Marshall Islands	Tanzania
Cook Islands	Mauritania	Thailand
Costa Rica	Mauritius	Timor-Leste
Côte d'Ivoire	Mexico	Togo

Group 1 (continued from previous page)		
Croatia	Micronesia	Tokelau
Cuba	Moldova	Tonga
Curacao	Mongolia	Trinidad and Tobago
Cyprus	Montenegro	Tunisia
Czech Republic	Montserrat	Turkey
Djibouti	Morocco	Turkmenistan
Dominica	Mozambique	Turks and Caicos Islands
Dominican Republic	Myanmar	Tuvalu
Ecuador	Namibia	Uganda
Egypt	Nauru	Ukraine
El Salvador	Nepal	Uruguay
Equatorial Guinea	New Caledonia	Uzbekistan
Eritrea	Nicaragua	Vanuatu
Estonia	Niger	Venezuela
Eswatini	Nigeria	Vietnam
Ethiopia	Niue	West Bank and Gaza
Fiji	North Macedonia	Wallis and Futuna
French Polynesia	Northern Mariana Islands	Yemen
Gabon	Oman	Zambia
-	Pakistan	Zimbabwe

Group 2		
Andorra	Gibraltar	Netherlands
Australia	Guernsey	New Zealand
Austria	Hong Kong SAR	Norway
Bahrain	Iceland	Saint-Pierre e Miquelon
Belgium	Israel	San Marino
Brunei Darussalam	Italy	Saudi Arabia
Canada	Japan	Sweden
Denmark	Jersey	Taiwan Province of China
Falkland	Korea	United Arab Emirates
Finland	Kuwait	United Kingdom
France	Macao SAR	United States
Germany	Malta	

Group 3
Countries not in Groups 1 and 2