Tax and social security qualification of scholarships, research fellowships, internship and research assignments awarded by the University

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Introduction

A scholarship is a financial support granted to students for: maintenance during studies, support for the purchase of study materials, or for other specified activities. It is generally awarded based on merit and income criteria, according to the provisions of Law 68/2012, which assigns competence to the Regions. Universities may also issue other types of scholarships, for example for mobility abroad, specialist training, post-graduate study, research, or traineeships.

In addition to scholarships, the University may award research assignment aimed at introducing the recipient to research and innovation. Until 31/12/2024, it could also award research grants ("assegni di ricerca").

Synoptic table

Type of scholarship/grant	Tax treatment	Regional tax (IRAP)	Social security treatment
Research grants (until 31.12.2024)	No tax	No tax	Social Security contribution to INPS - Gestione separata
Research assignment	No tax	No tax	Social Security contribution to INPS - Gestione separata
PhD	No tax	No tax	Social Security contribution to INPS - Gestione separata
Medical specialisation contracts	No tax	No tax	Social Security contribution to INPS - Gestione separata
Tutor (L. 170/2003)	No tax	No tax	Social Security contribution to INPS - Gestione separata
Regional scholarship	No tax	No tax	No social security contribution
Research fellowship until 06/06/2025	No tax	No tax	No social security contribution
Research fellowship from 07/06/2025	Ordinary tax rates are applied with possible deductions	Regional tax	No social security contribution
Erasmus+	No tax	No tax	No social security contribution
Ordinary Scholarships	Ordinary tax rates are applied with possible deductions	Regional tax	No social security contribution
200 hrs - Part time students (art. 11 of D. Lgs 58/2012) up to 3.500 euro	No tax	No tax	No social security contribution
National scholarship for merit and mobility (art. 1 co. 273/289 of L. 232/2016)	No tax	No tax	No social security contribution
International agreement and Govenment granted Scholarship to foreign students (art. 3 ofl TUIR, paid by University)	No tax	No tax	No social security contribution
Internships (art. 1 co. 720-726 of L. 234/2021)	Ordinary tax rates are applied with possible deductions	Regional tax	No social security contribution

Rates applied to taxable income

For tax purposes, scholarships fall within the category of income assimilated to employment income (Art. 50 of the Income Tax Act—TUIR, Presidential Decree 917 of 22 December 1986). Therefore, they are subject to ordinary IRPEF (personal income tax) based on brackets, applying the tax rates to income brackets as shown below:

Taxable income	Tax rate - IRPEF
Up to 28.000 euro	23%
from 28.000 to 50.000 euro	33%
over 50.000	43%

The rates apply to ***the taxable income*** determined according to Art. 52 TUIR, which refers to employment income. This consists of sums and benefits received during the tax period (January 1–December 31) in relation to the employment contract or, in the case of scholarships, to the duration of the scholarship.

If social security contributions are required (see "Social Security Treatment"), the taxable base is calculated net of the contributions payable by the recipient.

Municipal and regional IRPEF taxes may also apply; rates and brackets can be consulted on the Ministry of Finance website https://www.finanze.gov.it/it/fiscalita/fiscalita-regionale-e-locale/ and on the websites of the taxpayer's municipality and region of residence, forming ***the gross tax*** (before deductions).

For example, if the scholarship holder receives only the scholarship—up to €15,000 gross—the gross tax is calculated with the relevant rate (23%), resulting in €3,450. For individuals, the cash principle applies: income is taxed in the year in which it is actually received (net of any social security contributions).

Income exempted by special provisions is excluded from taxation.

Tax Deductions and Other Available Options

The scholarship holder may benefit from deductions provided for employment income and for dependent family members. If income is paid by more than one withholding agent, deductions may be claimed from only one of them.

Deductions reduce ***the gross tax***.

Specifically, the recipient may request:

- Application of the minimum full deduction for fixed-term contracts with income under €15,000 — a one-time annual deduction of €1,380.
- Application of employment-related deductions, proportional to the number of days the scholarship is taxable, according to the following scheme:

Taxable income (in euro)	Decuction (in euro)
Up to 15.000	1.955
from 15.000 to 28.000	1.910 + 1.190 x [(28.000 – taxable amount) / 13.000

from 28.000 to 50.000	1.910 x [(50.000 – taxable amount) / 22.000
over 50.000	0

- Exclusion of employment-related deductions (if the recipient receives other similar income outside the University).
- Application of deductions for dependent family members. The deduction for dependent children is €950 per child starting January 1, 2025, including children born out of wedlock, adopted, fostered, or stepchildren. Children under 21 receive support through the INPS universal allowance instead of IRPEF deductions.
  Deductions for other dependent relatives are limited to cohabiting ascendants only (€750 each, shared among those entitled).

  Deductions for dependents are not granted to taxpayers who are not Italian, EU, or EEA citizens for family members residing abroad.

- Exclusion of the “supplementary allowance” if requirements are not met (e.g., exceeding the €15,000 threshold due to other income).

The Supplementary Allowance

From 1 January 2024, income assimilated to employment up to €15,000 per year automatically qualifies for the €100/month supplementary allowance, provided that the gross tax exceeds applicable deductions (equal to €1,955 per year, minus €75 proportionally to the period worked).

<u>If the income threshold is exceeded, the allowance must be returned during the year-end tax adjustment.</u>

To determine eligibility, all income—both from the University and from other sources—must be included.

Taxpayers with income between €15,000 and €28,000 are also entitled to the allowance (up to €1,200 annually), provided that the sum of certain deductions (e.g., for dependents, employment income, mortgage interest, donations, medical expenses, outstanding renovation deductions, etc.) exceeds the gross tax due.

IRAP

IRAP is a tax owed by the University to the Region in which the activity is carried out.

If calculated using the payroll method, its taxable base is the amounts paid to the individual before social security contributions, to which a rate of 8.5% is applied.

Contribution to Social Security – how is calculated

Law 335/1995 reformed the social security system to ensure constitutional protections, define pension calculation, harmonize systems, support supplementary pensions, and stabilize pension expenditure.

Scholarships are generally not subject to social security contributions, although legislation has increasingly expanded mandatory contribution requirements to income types previously excluded. The types of scholarships or grants subject to contributions are listed in the “Synoptic table” (linked text).

Details of social security treatments applied to the relevant income:

1. **Research grants (assegni di ricerca)** must be registered with the Gestione Separata INPS (separate social security fund), as per Art. 22(6), Law 240/2010.
2. **Research assignments**: Art. 22-ter(6), Law 240/2010 requires registration in the Gestione Separata INPS.

3. **PhD scholarships**: mandatory registration in the Gestione Separata INPS since 1 January 1999 (Law 315/1998) even if registered with another professional social security fund.
4. **Medical specialisation contracts** (from academic year 2006/2007): enrolled in the Gestione Separata INPS. If the medical trainee is already registered with a professional fund, the reduced rate applies; otherwise, the full rate applies.
5. **Tutoring incentive grants** (Law 170/2003) are also subject to the Gestione Separata INPS.

The contribution base is the entire amount of the scholarship, grant, or specialist training contract.

Contributions are divided:

- 2/3 paid by the University
- 1/3 paid by the recipient, withheld monthly and transferred to INPS by the University.

The recipient must register with the Gestione Separata INPS via the INPS online service, unless already registered.

The total contribution rate for those exclusively enrolled in the Gestione Separata INPS is 33%, plus additional compulsory contributions:

* 0.50% (maternity, family, illness coverage)

* 0.22% (additional maternity support)

* 1.31% (DIS-COLL unemployment coverage).

Type of contract	Basic rate	Maternity, family, illness coverage	additional maternity support	DIS-COLL unemployment coverage	Total
Research grant (assegno di ricerca), Research assignment, PhD scholarship, Tutor	33	0,5	0,22	1,31	**35,03**
Medical specialisation contracts	33	0,5	0,22	N/A	**33,72**

For individuals already pensioned or insured by other mandatory schemes, the rate is 24% for 2025.

The reduced rate does not grant rights to maternity or unemployment benefits.

Tax and Social Security Treatment for Non-Residents

For individuals who are not resident in Italy, the tax and social security treatment of income deriving from the categories listed in the "Summary Table" is the same as that previously described for residents, unless it is possible to apply Double Taxation Treaty benefits.

In this case, the recipient of the taxable income must:

- formalize a request to the University for the application of the treaty benefits existing between their country of residence and Italy;
- identify the specific article within said treaty regarding the income received and the tax treatment provided therein;
- provide the certificate of tax residence issued by the foreign tax authority relevant to the year in which the income is received.

The University, acting as a withholding agent, reserves the right to accept the request and apply the treaty regime only upon presentation of the aforementioned documentation.

Documents

For all income types in the “Synoptic table”—taxable or exempt—the University must issue and send both to the recipient and the Italian Revenue Agency the Certificazione Unica (CU), which certifies income paid by the withholding agent, for tax filing and/or ISEE purposes.

For individuals contributing to the Gestione Separata INPS, the CU includes the amount of contributions paid (Section 3 – INPS Gestione Separata).

The document must be kept for 5 years for tax purposes.

For exempt income included in the “Synoptic table”, the University does not recognize tax assistance amounts resulting from the tax return.