

# ISEE - GUIDELINES

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**WARNING: the Guidelines are for information purposes only.**

## ISEE DEFINITION

The ISEE (Indicatore Situazione Economica Equivalente - Equivalent Economic Situation Indicator) **is the tool used to assess the economic situation of those applying for subsidised social benefits.**

There are different ISEE calculated according to the specificity of the demand for subsidised benefits:

- **Standard or ordinary ISEE:** this indicator is valid for all Facilitated Social Benefits (PSA);
- **ISEE for benefits for the right to university study:** in order to access benefits for the right to university study, the student's reference household must be identified, regardless of the anagrafic residence that may be different from the one of the original household. In fact, university students not living with their parents, who do not have an adequate income capacity, are 'drawn', for university benefits only, into their parents' household and therefore the ISEE takes into account the members of the student's parents' household and their relative incomes and assets;
- **Sociomedical ISEE;**
- **ISEE minors:** in the presence of parents who are not married to each other and not cohabiting;
- **Current ISEE:** this is an indicator calculated from an ISEE for the Right to University Study referring to the income

and assets of the last twelve months and allows the current Ordinary ISEE value to be updated in the event of economic variations in both income and assets of the household to which the student belongs (See below, section "Which ISEE to apply for").

#### **WHAT IS THE DSU (DICHIARAZIONE SOSTITUTIVA UNICA)**

The DSU is a document that contains the personal, income and asset data of a household and is the document needed to calculate the ISEE. Therefore, first the DSU must be completed and then, with the data from the DSU, the ISEE is calculated.

The DSU consists of a basic form for collecting data on the household, attached sheets relating to the individual members of the household and additional forms (if any), supplementary forms (in the case of inaccuracies) and replacement forms (in the case of Isee Corrente).

The information collected in the DSU is in part self-declared (personal data, data on disability, etc.) and in part acquired directly from the databases of the Agenzia delle Entrate (income declarations for Irpef purposes) and INPS (welfare, social security and allowance treatments provided by INPS).

For the self-declared parts, the person completing the DSU - the 'declarant' - assumes responsibility for what is declared.

The data to be acquired concern

- movable assets
- real estate
- household
- characteristics of the household.

#### **Data on the following are acquired by Agenzia delle Entrate:**

- Total income for IRPEF purposes (referring to the second calendar year preceding the submission of the DSU, including income from employment, pension income, agricultural income and, in particular cases, income subject to substitute tax or withholding tax);
- Expenses for which a tax deduction or deduction from total income is available (relating to the previous year).

#### **Data on the following are acquired by INPS:**

- Welfare, social security and allowance treatments not subject to IRPEF and paid directly by INPS (referring to the previous year).
- Expenditure incurred, including contributions paid, on domestic helpers and personal care workers

(referring to the previous year).

**They are to be self-declared:**

- the personal data relating to the composition of the household (taken at the date of submission of the DSU);
- data on the dwelling house (whether owned or rented or other), recorded on the date of submission of the DSU;
- data on movable assets (deposits and bank and post office current accounts, securities and bonds, etc.): active account balance as at 31 December of the year preceding the DSU and related average annual stock value;
- data on real estate (buildings including the dwelling house owned, building land, agricultural land), recorded on 31 December of the year preceding the DSU;
- income subject to substitute tax or withholding tax, tax-exempt income, agrarian income from IRAP tax return, landed income from non-rented property subject to IMU rules, welfare, social security and pension benefits not subject to IRPEF and not paid by INPS, income from work or land produced abroad (referring to the second calendar year preceding the submission of the DSU);
- periodic child support payments received and paid (referring to the second calendar year preceding the submission of the DSU);
- motor vehicles and other durable goods owned at the date of submission of the DSU.

**WHERE TO APPLY FOR DSU AND ISEE**

To obtain the ISEE certificate, it is necessary to contact a CAF (Tax Assistance Centre), an authorised professional, or INPS electronically (by connecting to the website <https://servizi2.inps.it/servizi/Iseeriforma/home.aspx> - with the ISEE precompilato online service, it is possible to send the Dichiarazione Sostitutiva Unica-DSU (Single Identity Declaration) electronically to INPS and obtain the ISEE pre-filled certificate, avoiding going to the CAF).

**WARNING: University students wishing to apply for benefits or facilities for the Right to University Studies must EXPRESSLY request the ISEE for the Right to University Studies**

When the request is made, the office has the student complete and sign the **DICHIARAZIONE SOSTITUTIVA UNICA (DSU)**, for which a RECEIPT is issued to the student certifying that the **DSU** has been submitted, indicating the **METHOD OF WITHDRAWAL** of the ISEE Certificate (from INPS, CAF or the local authority or directly to the email address indicated by the student requesting it).

**ATTENTION:** the protocol number (e.g. CAF000XX-PG0000-2024-N0000000), contained in the RECEIPT issued at the moment of the request for the ISEE Certificate, is NOT the INPS protocol number of the Dichiarazione Sostitutiva Unica (e.g. INPS-ISEE-2024-XXXXXXXX-00) which will be available some days after the request.

**Only the ISEE Certificate, with the protocol number assigned by INPS (e.g. INPS-ISEE-2024- XXXXXXXXX-00), will contain the ISEE calculation.**

In the Isee Attestation issued by INPS, the calculated Ordinary Isee value and its calculation method based on the data is indicated:

. **IRS: Index of Income Situation**

. **ISP: Capital Situation Index**

. **Equivalence Scale value** attributed to the household according to its characteristics (number of members, disability...)

The **ISPEU** figure (relevant to applications for university benefits such as scholarships and accommodation) is **obtained by dividing the Capital Situation Index by the Equivalence Scale Value -> ISP/ Equivalence Scale Value.**

#### THE EQUIVALENCE SCALE AND SURCHARGES

The Isee equivalence scale is determined on the basis of the number of household members and is a figure used for the purpose of applying surcharges to benefits.

Number of core components	Parameter to be used
1	1
2	1,57
3	2,04
4	2,46
5	2,85
N	$2.85 + [0.35 \times (n-5)]$ .

The surcharges to the value indicated in the table are equal to:

- 0.5 per medium, severe or non-self-sufficient disabled member;
- 0.2 in case of three children in the household, 0.35 in case of four children, 0.5 in case of at least five children;
- 0.2 for households with minor children, raised to 0.3 in the presence of at least one child under three years of age, where both parents or the sole parent present have been employed or engaged in business activities for

at least six months in the reference year of the declared income. The surcharge also applies in the case of households consisting of only one non-working parent and minor children. For the sole purpose of the surcharge, the non-cohabiting parent who is not married to the other parent who has recognised the children also forms part of the household, unless there are specific cases.

Example: If in a family there are both working parents and a minor child, the value of 2.04 given by the table is increased by 0.2, if the child is under three years old, 0.3 is added.

#### **ISEE WITH DISCREPANCIES OR OMISSIONS**

The ISEE certificate issued by INPS also reports analytically any **omissions or discrepancies**, relating to the data self-declared by the applicant and to the undeclared existence of financial relationships, detected by the Revenue Agency and INPS itself on the basis of special automatic checks.

It is the student's responsibility to verify the correctness and completeness of all the data entered, and it is the student's responsibility to check that the Isee Certificate for the right to study, used for the benefit application, does not contain any annotations of **omissions or discrepancies**.

In the case of omissions or discrepancies noted in the Isee Attestazione Isee, it is necessary to submit a new Dichiarazione sostitutiva Unica (DSU) that corrects the information already provided in the previous DSU, within the deadline of the Announcement.

In the event of omissions or discrepancies in the ISEE submitted or other errors that render the ISEE irregular, ESU will proceed according to the provisions of art. 11 DPCM n.159/2013 Regolamento Isee and art. 71 DPR 445/2000.

#### **DEFINITION OF HOUSEHOLD FOR ISEE PURPOSES**

The ISEE (Indicatore della Situazione Economica Equivalente - Equivalent Economic Situation Indicator) summarises the economic and financial situation taking into account income, assets and the size of one's household.

The declarant's family nucleus is made up of the individuals who are members of the registered family on the date of submission of the Dichiarazione Sostitutiva Unico, i.e. the individuals who have a registered residence in the same dwelling and are present in the family status including minor children and also foster children.

Children of full age, if cohabiting, must also be considered.

On the other hand, **adult** children who are not **cohabiting** and are not part of the family status may only be included if they are dependents of the family group for IRPEF purposes. However, if the person is married or also cohabiting and has children, they are considered part of a different family unit and as such cannot be included in the ISEE.

**To sum up: for access to benefits for the right to university study, the student's reference household must be identified, irrespective of the registered residence that may be different from that of the household of origin**

#### REFERENCE FAMILY UNIT

In the presence of **parents cohabiting** with the applicant student, the **calculation of the ISEE for benefits for the right to university study coincides with the ORDINARY ISEE** valid for all benefits;

If there are **parents who do not live in the** same household as the applicant student, the applicant is part of the parents' household, unless **both of** the following requirements are met:

- a) residence outside the family unit of origin, for at least two years from the date of submission of the application for the first time for each course of study, in accommodation not owned by a member of the family;
- b) the student's tax-declared income from employment or assimilated employment for at least two years, not less than EUR 9,000.00 per year.

A married student and/or a student with children who does not meet one or both of the requirements set out in a) and b) must be drawn into the household of origin without the spouse and/or children.

**Non-married and non-cohabiting parents:** for university education benefits, the non-cohabiting parent, depending on their situation, may participate in the indicator with an additional component.

**Student not in the original household:** university students not living with their parents and not having adequate income capacity are 'drawn', for university benefits only, into their parents' household and therefore the ISEE takes into account the members of the student's parents' household and their income and assets.

#### Independent student

It is the autonomous student who is a separate household (equivalence scale value 1) because

1. resident outside the family unit of origin for at least two years from the date of submission of the application for the first time for each course of study, in accommodation not owned by a member of that family
2. has tax-declared income from employment or assimilated employment resulting from an Income Declaration in the last year, not less than EUR 9,000.00, with reference to a household of one person.

If both of the above conditions are not met, the student is attracted into the household of his/her parents. In the event that the parents of the non-autonomous student belong to separate households, it is necessary to identify the parent into whose household the student will be attracted, according to the ordinary rules.

The student is part of the parents' household when he/she is not economically self-sufficient even if he/she does not live with them (Art. 8 of Prime Ministerial Decree No 159/2013).

### Special cases:

**For the composition of the family unit of students enrolled in PhD courses**, please refer to Article 8 paragraph 4 of the aforementioned Prime Ministerial Decree no. 159/2013.

Specifically, in the case of applications for benefits for doctoral courses, the doctoral student may choose whether to identify the "ordinary" family nucleus or the "**restricted**" **family nucleus** composed of the applicant, spouse, minor children and/or adult children if they are tax dependent and not married and without children.

**A married student** who does not have an adequate personal income capacity may be considered independent if his or her income, added to the spouse's income, is not less than €9,000 per year and the requirement of residence outside the family of origin is also met.

If these conditions are not met, the student must also indicate in the ISEE statement the income received by family members of origin.

**Cases of a family unit consisting only of the student** : A separate family unit is constituted by persons living in the same household, i.e. cohabiting for religious, care, military, punishment and similar reasons.

**A student** who does not qualify as independent may submit an ISEE statement on his **or** her economic status if he **or she** is the **orphan of both parents**.

### WHICH ISEE TO APPLY FOR

**1. ORDINARY ISEE for the Right to University Study**: must be requested by

- a. Italian students resident in Italy;
- b. international students with residence in Italy and income from work exceeding 9,000.00 Euro -> independent self-employed students

**2. CURRENT ISEE**: this is an indicator calculated from an ISEE for the Right to University Study referring to income and assets of the last twelve months and allows for the updating of the current Ordinary ISEE value in the event of economic variations in both income and assets of the household to which the student belongs.

Basically, it allows changes in income flow (ISR data) and wealth consistency (ISP data) to be valued: for the calculation of the Current Isee, the ISR (Income Situation Index) or ISP is '**recalculated**' with respect to those indicated in the ordinary Isee statement.

It is valid for 6 months and presupposes an Ordinary ISEE to which it refers for the same year of validity (e.g.

Attestazione Isee per il diritto allo studio universitario 2024 - Attestazione Isee Corrente 2024)

It can be requested if it occurs:

a. change in income (SRI) - b. change in assets (ISP)

The change in SRI income may result from

**1. change (worsening) in the employment status** of a household member.

The change of employment may consist in cases of employment in dismissal / resignation / suspension or lay-off or in cases of self-employment in the cessation of activity / closure of VAT registration

**2. suspension/reduction/loss of welfare, social security or allowance benefits, including those exempt from IRPEF** (disability pensions, accompaniment allowances, annuities, life annuities, mobility allowances, social allowances, etc.)

Any change in SRI by employment status is detectable and may allow a recalculation of a new Isee value.

The change in assets ISP is relevant in cases of a decrease in the household's movable - immovable assets of more than 20% between what was owned on 31.12. of the previous year and what was indicated in the Ordinary ISEE (2 years earlier).

-> ISP for the year preceding the DSU must be varied by > 20% compared to ordinary ISP.

The Current Isee for asset changes can only be requested after 1 April each year.

In the event of a loss of assets, the current Isee can be submitted from 1 April each year and is valid until 31 December of the year of subscription.

If the current Isee certifies both the loss of employment and/or income and the loss of assets, it can be submitted from 1 April and the deadline will be 31 December.

Which documents to submit to obtain Isee Corrente:

- the valid ordinary ISEE

- certification attesting to the change in employment status (letter of dismissal, closure of VAT number, etc.) or change in treatment (communication with date and type of change)

- indication of what has been received in the 12 months preceding the presentation of the current Isee (pay slips, self-employment certification) including social security and welfare benefits for any reason, received from public administrations, including welfare debit cards (e.g.: bonuses received, citizenship income, family allowances, etc.)

- for the loss of assets (movable and immovable), documentation of assets must be produced for 31 December of the previous year; for current accounts, the balance and average balance must be reported.

**3. PARIFIED ISEE FOR INTERNATIONAL STUDENTS:** must be requested by

a. international students residing abroad, with a family unit residing abroad;

b. international students resident in Italy but with an earned income of less than €9,000.00 and with a household resident abroad;

c. Italian students resident abroad, whether or not enrolled in the Anagrafe Italiani Residenti all'Estero (AIRE).

The economic condition of foreign students or Italian students resident abroad is defined through the Indicator of the Equivalent Economic Situation abroad, calculated as the sum of the income received abroad and 20% of the assets owned abroad, assessed in the same way and on the basis of the average euro exchange rate in the reference year (Art.8, paragraph 3, Legislative Decree no. 68/2012; Decree of the Ministry of Finance - Art. 4, paragraph 6, Legislative Decree no. 168/1990 converted with amendments into Law no. 227/1990).

The issue of the ISEE Parificato must be requested exclusively to the CAF affiliated with the University of Padua and the Esu. All information, including the list of required documents, is available here: [www.unipd.it/isee](http://www.unipd.it/isee)

Tables on the average euro exchange rate are available at <http://www.unipd.it/borse-studio-alloggi>.

All documents must be issued by the competent authorities of the country where the income was generated and the assets held and translated into Italian by the competent Italian diplomatic authorities (Embassies and Consulates) in the country of origin.

Students from countries in which there are difficulties in obtaining documentation from the Italian Embassy or Consulate abroad may request it from foreign diplomatic or consular missions in Italy and have it legalised by the Prefecture.

**Please note:** for foreign students, the above documents must be legalised.

## Special Cases

### STUDENTS FROM COUNTRIES WITH LOW HUMAN DEVELOPMENT

Students from countries with low human development (a list of these countries is published on the University of Padua's website <https://www.unipd.it/borse-studio-alloggi>) may also submit certification that they do not belong to a family known to be of high income and high social status.

Such certification must be requested:

- Italian Diplomatic Authorities (Embassies or Consulates) in the country of origin;
- if the student is enrolled at a University in his/her country of origin, connected by agreements or conventions with the University of Padua, also at the University from which he/she comes;
- for students enrolling in the first year of degree courses only, to Italian bodies authorised to provide guaranteed financial coverage; in this case, the body issuing the certificate undertakes to repay the grant on behalf of the student in the event of revocation. The student is in any case obliged to declare any income and assets held in Italy by his household.

#### **STUDENTS WHO ARE POLITICAL REFUGEES OR STATELESS PERSONS**

For the purpose of calculating the ISEE Parificato, for students recognised as POLITICAL OR APOLID REFUGEES, only income and assets possibly held in Italy are taken into account.

For details <https://www.unipd.it/isee>

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