

paragraph, Pres. Decree 917/86, potentially carried out by the collaborator. Thereby I undertake to fill out **FORM B**, reserved to term-contract workers.

Signature _____

- C) **Self-employed worker** carrying out the above activity on an occasional basis and with no regularity, continuity and professionalism (under Art. 67, 1st paragraph, letter L), Pres. Decree 917/86) and under no obligation to issue an invoice for the remuneration (under Art. 5, 2nd paragraph, Pres. Decree 633/72). In addition, to the purpose of tax obligations set down for occasional self-employed workers by Art. 44, 2nd paragraph of Law 326/2003, I state the following:

for the _____ tax period, as at ____ / ____ / _____ the overall income I received as a compensation for occasional self-employed work activity is lower than 5,000 euros and, therefore, I am not required to be independently registered for INPS as provided for by Art. 2, paragraph 26, of Law no. 335 of 8 August. If, during the same tax period, the above threshold is exceeded, I, the undersigned, will immediately inform the University. Failure to inform the University will hold it harmless from any liability relating to non-payment of tax contributions to INPS.

Signature _____

for the _____ tax period, as at ____ / ____ / _____ the overall income I received as a compensation for occasional self-employed work activity is higher than 5,000 euros, or it will be after receiving the remuneration referred to in this document and, therefore, I am required to be independently registered for INPS as provided for by Art. 2, paragraph 26, of Law no. 335 of 8 August. The contractor thereby pledges to fill out the social insurance form relating to occasional self-employed workers.

Signature _____

In addition, I, the undersigned undertake to issue a notice in compliance with what stated above.

- D) **Employee**, engaged by the relevant Public Administration, in relation to the specific qualification functions within the relevant administration. This classification only includes those individuals holding the position of “members by right” in technical committees, examination boards, collective bodies and similar entities. Therefore, compensations fall within those regarded as employment compensation (under Art. 50, 1st paragraph, Letter. b), Pres. Decree 917/86) outside the VAT application field and cannot be defined as self-employment. Additions to the data reported on the first page:

Relevant public administration _____

Relevant public administration address _____

Position held in the relevant Administration _____

Director

Yes No

Please note that for directors serving in public administration, the compensation will be paid only subject to a compatibility check with what provided for in Art.24 of Leg. Decree no.165 of 30/03/2001.

Signature _____

- E) **Person not residing in Italy**, with no stable base of the activity carried out in Italy, not required to submit the income statement in Italy; for whom such compensation is subject to a withholding tax

under Art. 25 Pres. Decree 600/73. Additions to the data reported on the first page:

Foreign residence _____ country _____ of _____

Foreign address _____

Foreign tax code _____

for the _____ tax period, as at ____ / ____ / _____ the overall income I received as a compensation for occasional self-employed work activity is lower than 5,000 euros and, therefore, I am not required to be independently registered for INPS as provided for by Art. 2, paragraph 26, of Law no. 335 of 8 August. If, during the same tax period, the above threshold is exceeded, I, the undersigned, will immediately inform the University. Failure to inform the University will hold it harmless from any liability relating to non-payment of tax contributions to INPS.

Signature _____

for the _____ tax period, as at ____ / ____ / _____ the overall income I received as a compensation for occasional self-employed work activity is higher than 5,000 euros, or it will be after receiving the remuneration referred to in this document and, therefore, I am required to be independently registered for INPS as provided for by Art. 2, paragraph 26, of Law no. 335 of 8 August. The contractor thereby pledges to fill out the social insurance form relating to occasional self-employed workers.

Signature _____

The contractor also undertakes to issue a notification in compliance with this statement.

Signature _____

Notice information pursuant to Leg. Decree of 30 June 2003, no. 196

The data contained in this form is collected by this University to the sole purpose of complying with all administrative, accounting, tax and social insurance obligations provided by the law. The data collected will be disclosed to the Ministry of Finance and any other public party for the fulfilment of their institutional functions, within the limits provided by the law and regulations.

Signature _____

Lastly, please pay the remuneration amounts to:

the following bank account held by: _____
(it cannot be in the name of a different entity, even if by proxy; it may be a joint account)

IBAN : _____
(ITALY OR SEPA COUNTRIES)*

IBAN : _____
(FOR NO SEPA COUNTRIES)

SWIFT/BIC CODE (for foreign accounts only): _____

PAYEE'S BANK (for foreign accounts only): _____

Please note that bank transfer fees will be charged to the contractor.

I, the undersigned, pledge to abide by the foregoing, and to immediately communicate any changes, with specific reference to the tax domicile, thus exempting the University of Modena and Reggio Emilia from any and all liabilities on that regard.

* SEPA COUNTRIES (All EU member states including non-Euro countries in addition to Island-Norway-Liechtenstein-Switzerland-Principality of Monaco-San Marino)

....., on _____
(place and date)

In witness whereof
