



## GUIDELINES FOR VISITING PROFESSORS: GENERAL INFORMATION ABOUT REIMBURSEMENT

### CLARIFICATION ABOUT THE AMOUNT FINANCED BY UNIVERSITÀ IUAV DI VENEZIA

The invitation letters sent by our University to visiting professors declare the maximum amount the Department has devoted to invite a visiting professor accepting to spend a minimum of three months in Italy to carry out research and didactics at Università Iuav di Venezia.

**The sum is a gross amount before taxation.**

Italian taxation system is to be applied to that amount before crediting the visiting professor his/her due. But, as Italian taxes are in most cases much higher than taxes in other countries, and international agreements between Italy and some foreign countries exist in order to avoid double taxation, Università Iuav di Venezia is willing to apply them.

The list of agreements between Italy and other countries is available, in both Italian and English version, on Italian Finance Department's web site:

<https://www.finanze.gov.it/it/Fiscalita-dellUnione-europea-e-internazionale/convenzioni-e-accordi/convenzioni-per-evitare-le-doppie-imposizioni/index.html>

Therefore, the visiting professor who accepts the invitation is asked to precise:

– **Either** that he/she opts for a **flat amount reimbursement**, which means that no expense will be reimbursed and that the amount will be considered as an honorarium and taxed, according to the taxation rules chosen by the visiting professor (for further details, see taxation rules below);

– **Or** that the amount financed by Università Iuav di Venezia is a maximum he/she can receive as **reimbursement of expenses**.

In that case, no honorarium will be paid, but **expenses will be reimbursed upon presentation of original documents stating the expence**, for example: hotel invoice, air ticket with boarding cards, train tickets, up to the amount stated in the invitation letter. If the visiting professor chooses this kind of reimbursement, the administration will give him/her an analytical list of all expenses which can be reimbursed and possible daily limits (for example, for meals expenses).

### TAXATION RULES

In case the visiting professor decides on the **gross, flat amount option**, the amount stated in the invitation letter will be taxed according to Italian rules, so that the reimbursement will be reduced by **more** than 30% (taxation and Italian social security system), unless the visiting professor can benefit of a bilateral agreement to avoid double taxation existing between Italy and the country where he/she is fiscally resident and **provide** Iuav administration with a certification issued by the fiscal authority stating that he/she has his/her fiscal residency in that country with reference to the current year, when he/she is paid.

Please, be aware that Italian law does not force administrations to apply these agreements, but since this opportunity is given, Iuav has only discretion to do so.

Following the invitation letter, the visiting professor will be contacted in order to fill some forms according to the choice made, and to get all his/her data.