





Special Italian TAX regime for University Professors and Researchers : just 10% is taxed

## Descrizione

The special Tax Regime ( art. 44 L. n 78/10 ) refers to the income from employment (or self-employment) produced in Italy for University teaching and research activities. For such income, just its 10% is taxable.

The regime applies from the tax period when the teacher or researcher becomes fiscally resident in Italy, with these further conditions for access:

• Be in possession of a university degree or equivalent;

• Have not been occasionally resident abroad;

• Have carried out documented research or teaching abroad at public / private research centers or universities for at least 2 continuous years;

• Carry out teaching or research activities in Italy;

• Acquire tax residence in the Italian territory.

Duration of the regime : year of return + 5 more years . In the case of more children and / or property purchases , it can reach up to 13years

In the event that the person moves his residence in Italy, but continues to carry out research or teaching activities abroad, the benefit is limited to the income received in Italy as a teacher or researcher. Foreign income will thus ordinarily be subject to Italian taxation, with a tax credit for taxes paid abroad . ( Article 165 DPR 917/86.)

Please do not hesitate to contact us for any further details.

### Data

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