



# Guide for Grantholders

(employed on the Ispra Site)

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## INTRODUCTION

As part of the European Commission, the Joint Research Centre (JRC) offers a stimulating, multi-cultural and multi-disciplinary research environment in which category 20 (Ph.D. students), category 30 (post-doctorates or researchers with a minimum of 5 years of research experience) and category 40 (senior scientists) conventionally referred to as grantholders can work and carry out meaningful research. Grantholders are bound by an Italian contract of employment.

Information relating to each Institute's scientific and technical environments can be found at the following link:

<https://ec.europa.eu/jrc/en>

Other more general information relating to the JRC can be found at:

<http://ec.europa.eu/dgs/jrc/index.cfm?id=4790>

Any queries, comments, observations shall be directed to the following functional mailbox:

[JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu](mailto:JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu)

(managed by the **Recruitment and Training Unit**)

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## 1 CONTRACT SPECIFIC

### 1.1 Nature of the Grantholder Contract

A fixed-term contract of employment<sup>1</sup>, which is governed by Italian legislation, is offered to grantholders. The contract is signed by both parties - the European Commission and the prospective grantholder - in the Italian language. A certified English translation of it can be found for consultation on the JRC corporate website:

[http://ec.europa.eu/dgs/jrc/downloads/jrc\\_contract\\_italy\\_draft\\_en.pdf](http://ec.europa.eu/dgs/jrc/downloads/jrc_contract_italy_draft_en.pdf).

#### 1.1.1 Pre-Conditions for the Award of the Contract

##### (a) Medical Fitness

A binding condition for the award of the contract of employment is that the grantholder has been recognised as being medically fit to carry out the activities foreseen. To this end, the grantholder must undergo, in advance and independently, medical checks specified by the JRC. The JRC will reimburse the documented costs of the above-mentioned medical checks. Furthermore, for those grantholders who will work in controlled areas (exposure to ionising radiation), the JRC reserves the right to withdraw the offer of the contract of employment if, following the medical checks, the Medical Service in Ispra does not declare the grantholder medically fit for performing the envisaged tasks.

Annual medical visits will be organised by the JRC. The grantholder will also be subject to a medical visit at the end of his/her contract with the JRC. These visits will be carried out at the Medical Service located in Ispra, at no charge to the grantholder.

##### (b) Health Insurance

Each grantholder must be covered by health insurance for the term of his/her contract at the JRC. If a non-resident grantholder and his/her dependant family members are not covered, the JRC will purchase a health insurance policy for up to two months from the commencement day of the employment contract, until the grantholder and his/her dependant family members qualify for the Italian national health insurance coverage.

### 1.2 Duration / Probation Period

*Category 20/30*

The minimum duration of the contract is twelve (12) months, and the maximum is thirty six (36) months.

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<sup>1</sup> These contracts of employment are not study grants (borse di studio).

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#### Category 40

The minimum duration of the contract is three (3) months, and the maximum is twenty four (24) months.

Contracts with the duration of less than the maximum number of months may be renewed only once and for a period that ensures that the total contract period (original contract plus renewal) does not exceed the maximum number of months.

Cat. 20 (Ph.D. students)	Cat. 30 (post-doctorates or those having a minimum of 5 years of research experience)	Cat. 40 (senior scientists)
12 - 36 months	12 - 36 months	3 - 24 months

**A probation period of 6 months of actual working time is foreseen, during which the employment relationship can be terminated at any time, without notice, by either party. Such a probation period will be reduced to 3 months if the contract has a maximum duration of 12 months.**

#### 1.3 Place of Work

Grantholders will carry out their work at the JRC Ispra site in Italy.

#### 1.4 Working Hours

The working week consists of 40 hours, spread over five working days, from Monday to Friday. Thus, the normal working time shall be 8 hours for a day and 4 hours for a half day. The period between the earliest possible start time allowed and the latest possible finishing time, shall be from 7:00 to 20:30 from Monday to Friday.

#### 1.5 Flexitime

Flexitime is available to grantholders in accordance to the Commission Decision C(2014)2502 of 15.04.2014 on Working Time.

For more information, please follow the link: [https://myintracomm.ec.europa.eu/hr\\_admin/en/equal\\_opportunities/flexible\\_working/Documents/140415%20-%201\\_EN\\_ACT\\_part1\\_v4.pdf](https://myintracomm.ec.europa.eu/hr_admin/en/equal_opportunities/flexible_working/Documents/140415%20-%201_EN_ACT_part1_v4.pdf) (JRC internal access only).

#### 1.6 Teleworking

Teleworking is available to grantholders in accordance to the Commission Decision C(2009)10224 of 18 December 2009 concerning the implementation of teleworking in Commission departments from 2010 to 2015 as amended by the Commission Decision C(2013)9045 of 16 December 2013.

An additional form (*Accordo individuale integrativo per telelavoro*) must be signed by the grantholder and countersigned by the Director of the hosting Institute for insurance purposes, before the teleworking time

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shall start. One original will be retained in the grantholder's personal file and the other one will be kept by the grantholder.

For more information, please follow the link:

[http://www.cc.cec/dgintranet/jrc/intranet/hr/conditions/index\\_en.htm](http://www.cc.cec/dgintranet/jrc/intranet/hr/conditions/index_en.htm) (JRC internal access only)

## 2 LEAVE

### 2.1 Annual Leave

A grantholder is entitled to twenty four working days of paid leave per calendar year, calculated from Monday to Friday, earned at the rate of two days per month for each month of completed service (at least fifteen days must be worked per month before approval). Approval to take annual leave must be obtained in advance from the Unit Head. If a grantholder does not avail of his/her entire entitlement of leave during a calendar year, the unused days (up to a maximum of 12 days) will be automatically transferred to the following year.

### 2.2 European Commission Public Holidays

Grantholders are entitled to take the same public holidays as those applicable to European Commission statutory staff on the Ispra site. The schedule is published annually on the European Commission's Intranet – MyIntracomm.

### 2.3 Special Leave

#### 2.3.1 Obligatory Courses or Exams

Category 20 grantholders (Ph.D. students) who are enrolled in a doctoral programme and who must take exams or attend compulsory courses during the period of the contract, are entitled to paid leave up to a maximum of ten working days per contract. These grantholders are also entitled to an extra five working days of paid leave per year (to a maximum of 15 working days per contract) for meetings with their professors relating to the preparation of their thesis, and for the preparation of those meetings. This leave is not available to category 30 and category 40 grantholders. Proof of obligation and/or proof of attendance must be submitted by the grantholder to the JRC ([JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu](mailto:JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu)).

#### 2.3.2 EPSO Exams

There is no special leave granted for attending the examinations organised by the European Personnel Selection Office (EPSO).

#### 2.3.3 National Elections

Grantholders are entitled to special leave for elections according to the following:

- half a day (if the distance in km between the place of employment in Ispra and the place of the election is up to 1 200 km);
- one day (if the distance in km between the place of employment in Ispra and the place of the election is more than 1 200 km).

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The grantholder must furnish to the JRC ([JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu](mailto:JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu)) an official document certifying that he/she has actually voted outside the place of employment.

#### 2.3.4 Polling Station Activities

A grantholder who is nominated as a polling clerk, returning officer, scrutineer or other titles at a polling station for any type of public consultation (including referenda and European elections) is entitled to be absent from work for the period of time corresponding to the duration of the activity. These days are considered by law as working days and are remunerated as such. One day can be recovered when a weekend or bank holiday is worked at the polling station. The grantholder called to take up such an activity must provide a certificate to the JRC ([JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu](mailto:JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu)) to this effect and at a later stage a copy of said certificate must be signed by the returning officer of the polling station indicating the number of days involved and closing hours of the polling station.

#### 2.3.5 Blood Donations in Italy

A grantholder is entitled to one day of special leave in the event of donating blood to AVIS (*Associazione Volontari Italiani Sangue*). The grantholder must furnish as proof to the JRC ([JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu](mailto:JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu)) an AVIS certificate of donation or any other similar document.

### 2.4 Marriage Leave

A grantholder is entitled to fifteen calendar days of special paid leave in the event of his/her getting married during the period of the contract. It must be completed within thirty calendar days following the marriage. Use of the leave, however, may be postponed upon written request by the grantholder if approved by his/her hierarchy (Project Leader and the Head of Unit). Proof of celebration of the marriage must be submitted by the grantholder to the JRC ([JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu](mailto:JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu)).

### 2.5 Medical Visits

Medical visits during working hours are only permitted for pregnant women and upon presentation of a medical certificate (from the consulting gynaecologist) to the Medical Service in Ispra.

### 2.6 Maternity Leave

Following internal safety rules and to avoid any possible risks that may cause danger to the foetus, pregnancies should be promptly communicated by the grantholder to her Project Leader. During pregnancy and after delivery the grantholder shall be entitled to maternity leave paid at 100% as follows:

- a) for two months before the expected date of confinement indicated in the medical certificate (issued by the consulting gynaecologist);
- b) for the period between the presumed date of birth and the actual date of birth;
- c) for three months after the actual date of birth;

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- d) for the days not used before the birth, in the case that the birth occurs before the expected date. These days are added to the period of maternity leave after the delivery. If there is an early delivery, the presumed date of birth is always considered for the calculation of the maternity leave. If the delivery is delayed, the actual date of birth is considered to be the reference date for the calculation of the maternity period.

Alternatively to a) and c), the grantholder may opt to stay away from work for one month before the expected date of confinement and for four months after the birth on condition that the medical specialist of the national health service (gynaecologist or delegate) and the Medical Service in Ispra confirm that this does not have an adverse affect on the pregnancy or on the birth.

The request “*Congedo per Maternità e Paternità – domanda per i lavoratori dipendenti*” shall be **submitted by the grantholder to the Istituto Nazionale della Previdenza Sociale (INPS) and, when accepted, a copy of the confirmation from INPS must be transmitted to the JRC (JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu)** by the end of the seventh month of pregnancy.

In case a grantholder is able and willing to work up until the end of the eighth month of pregnancy, it is the responsibility of the grantholder to procure a medical certificate from both the consulting gynaecologist and the Medical Service in Ispra stating that she can work up until the end of the eighth month of her pregnancy. **These certificates shall be sent to the JRC, at: JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu.**

## 2.7 Parental Leave

Both parents have the right to be absent from work without pay for each child during the first eight years of its life. The total sum of the parental leave of both parents may not exceed ten months. However, if the working father exercises his right to be absent from work for a continuous or fractioned period of not less than three months, the combined limit of parental leave for both parents is raised to eleven months. During the periods of parental leave up to the end of the child's third year, the grantholder has a right to an allowance equal to 30% of the remuneration, for a maximum combined period of six months. The request “*Congedo Parentale - Domanda per i lavoratori dipendenti*” must be **submitted by the grantholder to the Istituto Nazionale della Previdenza Sociale (INPS)** at least fifteen calendar days before the period of parental leave begins. **A copy of the request, together with the agreement of the Head of Unit, must be transmitted to the JRC (JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu).**

### 2.7.1 Rest Periods for Breastfeeding Mothers

A working mother is entitled to two (2) hours per day for breastfeeding during the baby's first year of life. These rest periods may be accumulated during the course of the day. If less than six hours are worked per day, a working mother is entitled to only one (1) hour of rest period.

### 2.7.2 Absence due to Sick Children

Both parents (one or the other) have the right to be absent during periods of illness for children under the age of three. Furthermore, both parents (one or the other) have the right to be absent from work up to a limit of five working days per year for the periods corresponding to the illness of each of their children between the ages of three and eight years. According to the Italian law, these periods are not remunerated.

A medical certificate must be provided to the JRC ([JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu](mailto:JRC-ISPRA-GH-ADMINISTRATION@ec.europa.eu)).

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## 2.8 Sick Leave

The medical certificate is not required for an absence on health grounds not exceeding three calendar days (for a maximum of twelve days per year).

- However, if absences on health grounds of up to three calendar days not covered by a medical certificate add up to more than twelve days during a twelve month period, the grantholder concerned must produce a medical certificate for any further absence on health grounds. Absences shall be automatically regarded as unjustified from the 13<sup>th</sup> day of absence on health grounds if no medical certificate is presented.
- An absence on health grounds without a medical certificate may not immediately precede or follow a period of annual or special leave if the total absence, including the annual or special leave, exceeds three calendar days. The absence will in such cases be regarded as irregular.
- Not having a medical certificate does not dispense the grantholder from having to notify his/her line manager at the earliest opportunity.

A grantholder must send the original of the medical certificate directly to the Medical Service in Ispra, and must do so no later than the fifth calendar day of absence, the postmark serving as proof. Failing this, the absence will be regarded as unjustified and the remuneration of the grantholder is affected.

## 2.9 Training

Grantholders are entitled to participate in the JRC internally-organised training courses (general, IT and language) in accordance with the JRC Work Instructions for Access to Learning. Grantholders may also attend training courses external to the JRC if essential for the current job and in line with the preamble of the work contract. Training on personal initiative relevant to the current job or future professional development might also be supported. **However all training requests are subject to budget availability and approval by the grantholder's Head of Unit and the Director of the Institute. No special leave is available for external training on personal initiative.**

## 3 SALARY, ALLOWANCES, TAXES AND PENSIONS

***Given that a grantholder contract is an employment contract governed by Italian law all amounts paid by the JRC under such a contract are subject to taxation according to Italian law.***

### 3.1 Remuneration

The annual gross salary is subdivided into fourteen monthly salaries and a monthly amount that is set aside as part of the grantholder's severance pay (which is calculated by dividing the sum earned by 13.5 – see section 3.4). The 1<sup>st</sup>-12<sup>th</sup> monthly salary will be paid at the end of each month, the 13<sup>th</sup> salary is paid by the 20<sup>th</sup> December, and the 14<sup>th</sup> monthly salary is paid by the 10<sup>th</sup> July.

#### 3.1.1 Monthly Salary

A monthly salary of a JRC grantholder is based on a gross salary (adjusted according to the country in which the grantholder is working), mobility allowance (if eligible), and travel allowance (if eligible).

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JRC Grantholder Salary	
Category	Annual Gross Remuneration (euro/year)
20	37 320
30	55 800
40	96 030

### 3.1.2 Correction Coefficient

A grantholder's gross salary is adjusted according to the country correction coefficient applicable to the country in which the JRC site is located. The country correction coefficients are those applied in the Marie Skłodowska-Curie Actions of the Horizon 2020 Work Programme 2014-2015. For the JRC site in Ispra, Italy, the country correction coefficient results in an annual gross salary as follows:

JRC Ispra Grantholder Salary	
Category	Annual Gross Remuneration / correction coefficient (euro/year)
20	39 820,44
30	59 538,60
40	102 464

## 3.2 Mobility and Travel Allowances

### 3.2.1 Mobility Allowance

The mobility allowance (\*) is to cover expenses linked to the relocation of the grantholder and his/her family **to the new working place**:

- 500 Euros/month for grantholders without dependants at the moment the contract comes into effect.
- 800 Euros/month for grantholders who are married and/or have dependent children at the moment the contract comes into effect.

**(\*) These amounts are subject to taxes and social security deductions.**

The mobility allowance will be granted to grantholders whose place of origin<sup>2</sup> is more than 70 km from the JRC site. If during the term of a contract a grantholder who is entitled to the mobility allowance meets the second criterion above entitling him/her to an increased allowance, the allowance may be increased as of the day the criterion was met.

### 3.2.2 Travel Allowance

For every working period of twelve months, or less when the last working period is less than twelve months, a travel allowance will be granted, which corresponds to a return trip amount calculated according to table below, which takes into consideration the cost of a return trip between the JRC site and the place of origin. The distance between the grantholder's place of origin and the JRC Ispra site is calculated using Via Michelin (quickest route). The initial travel allowance will be paid together with the first month's salary and then successively every year until the contracts ends.

**Table of lump-sum travel allowance (\*)**

Distance (km)	Amount (€)
0-70	0
71-500	250
501-1 000	500
1 001-1 500	750
1 501-2 500	1 000
2 501-5 000	1 500
5 001-10 000	2 000
>10 000	2 500

**(\*) These amounts are subject to taxes and social security deductions.**

### 3.3 Family Allowances

Family allowances from the "*Istituto Nazionale della Previdenza Sociale*" (INPS) are not available.

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<sup>2</sup> The place of origin means the place where the grantholder lived or performed his/her principal activity prior to taking up service. If the grantholder has lived or performed his/her principal activity in the above-mentioned place for less than 12 months the capital of the country of nationality shall be considered the place of origin. If the grantholder has more than one nationality, the place of origin shall be considered as the capital of the country where the grantholder has resided for the longest period over the 5 years prior to signing the contract.

### 3.4 Severance Pay and Complementary Social Insurance Contributions

The JRC sets aside a monthly amount in favour of the grantholder, as part of his/her severance pay, which is calculated by dividing the sum earned by 13.5. According to the legislative decree 252/2005 and following amendments, a grantholder, within six months of his/her recruitment date, may decide to transfer the severance pay into an additional pension contribution fund or to maintain it as a severance pay at the JRC, according to the procedures described in the afore-mentioned decree about which the JRC will endeavour to supply specific information to the grantholder. If a grantholder decides to maintain the severance pay at the JRC, an advance may be requested according to article 2120 of the Italian Civil Code or portions of the payment may eventually be requested subject to approval by the JRC.

### 3.5 Accident Insurance and Mandatory Contributions towards Pension/Unemployment Benefits

A grantholder shall be covered by:

- the "Istituto Nazionale per l'Assicurazione contro gli Infortuni sul Lavoro" (INAIL) with regard to accident insurance. [www.inail.it](http://www.inail.it)
- the "Istituto Nazionale della Previdenza Sociale" (INPS) with regard to pension contributions and unemployment benefits. [www.inps.it](http://www.inps.it)

The accident insurance is paid once a year by the JRC to INAIL. The social security contributions (INPS) is transferred by the JRC on behalf of the grantholder. As term of reference, the social security contributions (INPS) represented 34,57% of the gross salary earned in 2014, of which 25.56% was contributed to by the JRC and the remaining 9 % by the grantholder.

### 3.6 Income Tax

The JRC will withhold only the necessary social security contributions from the grantholder's salary but not eventual income taxes. With regard to the payment of income tax, the grantholder is solely responsible for making any and all payments of income tax in Italy and/or the appropriate country of origin according to national law of both the country of origin and the country of employment. Once a year, the JRC will make an Italian tax advisor available to the grantholders for a personal consultation meeting (one meeting per year at no charge) in which a grantholder can clarify his/her specific tax situation in Italy with regard to the preparation of the required income tax declaration, can receive general information with regard to his/her tax obligations, and can produce documentation demonstrating the expenses incurred during the tax period that may be deducted from the taxable income.

Any eventual required tax payments calculated on the income produced by the grantholder in the first year of employment in Italy need to be transferred to the tax authorities by the deadline normally fixed in June of the following year; at the same time an initial advance payment equal to 40% of the tax due without any deduction, must be made. The remaining 60% must be paid by the deadline fixed in the month of November. The system routinely calculates, during the month of June, that any outstanding payments from the previous year are made and an advance payment of 40% for the current year is paid and during the month of November payment of the balance of 60% is made. Therefore, grantholders should be prepared to pay income taxes directly to the Italian tax authorities.

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Income tax or "*Imposta sul Reddito delle Persone Fisiche*" (IRPEF) affects the income of individuals, residents and non-residents (these latter only with reference to their Italian income), irrespective of their citizenship, age, sex and marital status. For tax reasons, an individual is considered to be resident in Italy (tax resident), if for the majority of the tax period (at least 183 or 184 days, according to whether the year has 365 or 366 days, and even if not continuous), he/she meets one of the following criteria:

- is enrolled in the register of persons residing in Italy;
- is domiciled in Italy, in other words has the principal seat of his/her affairs and interests, also moral and social, in Italy;
- is not enrolled in the register of persons residing in Italy, but has his/her usual residence there, i.e., the place in which he/she is normally found.

Non-residents are liable for tax on the income produced only in Italy. Income produced may be exempted from taxation, depending on the existence and nature of provisions between States concerning double taxation. Generally these provisions refer to the requirement of having a tax residence, therefore, a non-Italian grantholder who resides in Italy for most of the tax period, based on the above-mentioned criteria, will be obliged to declare the income produced in Italy and the income produced abroad and pay any tax due in Italy. The grantholder will begin to declare and physically pay tax in Italy in the year following the one in which he/she became tax resident, backdated to the start of the year in which he/she became tax resident.

**Example of taxation (case: single with mobility allowance of 500,00 €) based on 2014 fiscal year**

ISPRA		cat. 20	cat. 30	cat. 40
		Single	Single	Single
Employee	Gross Salary	3.154,70	4.469,24	7.330,93
	INPS 8,84%	-278,90	-395,15	-648,06
	Addizionale IVS 1%	0,00	-6,33	-34,95
	Contributo F.do Residuale 0,1667%	-5,26	-7,45	-12,22
	<b>Taxable Income</b>	<b>2.870,54</b>	<b>4.060,31</b>	<b>6.635,70</b>
	Deduction*	32,71	0,00	0,00
	IRPEF	784,18	1236,25	2284,18
<b>Net</b>	<b>2.119,07</b>	<b>2.824,06</b>	<b>4.351,52</b>	
Employer	INAIL 1,10%	34,70	49,16	80,64
	INPS 25,23%	796,01	1.127,78	1.849,61
	Contributo F.do Residuale 0,333%	10,51	14,89	24,41

<u>Annual Income</u>	<u>Deduction 2014</u>	
From 0 to € 8.000,00	=	€ 1.880,00
From € 8.000,00 to € 28.000,00	=	$978 + (902 * ((28.000 - \text{Annual Income} / 20.000))$
From € 28.000,00 to € 55.000,00	=	$978 * ((55.000 - \text{Annual Income}) / 27.000)$

Monthly Income brackets		Rate	Calculation mode gross tax
More than euro	Up to euro		
	1.250,00	23,00%	23% of the whole income
1.250,00	2.333,33	27,00%	287,50 + (27% of the income amount exceeding 1.250,00)
2.333,33	4.583,33	38,00%	580,00 + (38% of the income amount exceeding 2.333,33)
4.583,33	6.250,00	41,00%	1.435,00 + (41% of the income amount exceeding 4.583,33)
6.250,00		43,00%	2.118,33 + (43% of the income amount exceeding 6.250,00)

\*A grantholder is personally responsible for the payment of taxes. If a grantholder is resident in Italy for more than 183 days in a calendar year, he/she must declare the income according to the rules in effect. If a grantholder meets the requirements to be classified as a "researcher", he/she may benefit from a reduction of 90% of his/her taxable income from research activities (see section 3.7).

With regard to severance pay, a grantholder can decide whether to subject the amount received to normal taxation together with his/her salary or to have the severance pay taxed separately (whichever is the most favourable). Due to fact that Italian fiscal legislation is submitted to frequent changes, a specific consultation with a tax advisor is highly recommended.

### 3.7 Tax Advantages for Researchers

Some tax advantages apply to researchers (grantholders) provided they meet all the following criteria:

- hold a university degree or equivalent;
- have been tax resident outside Italy;
- have carried out documented research activities for a minimum of two consecutive years in a public or private university or public or private research centre.

In addition, for Italians who have resided abroad:

- registration with AIRE (*Anagrafe degli italiani residenti all'estero*) for those Italians who before leaving Italy had cancelled their registration with APRI (*Anagrafe della popolazione residente in Italia*), or any other documentary proof of a residence period abroad (with a defined centre of interest), for those who before leaving failed to cancel their registration with APRI.

If a person who meets the above criteria works in Italy as a researcher (grantholder) during the years 2009-2015 and as a consequence becomes tax resident in the Italian State, he/she is liable for tax on only 10% of his/her taxable income from research activities. This incentive is applied to the tax period during which a grantholder becomes tax resident in Italy and to two successive tax periods as long as the grantholder remains tax resident in Italy. If the grantholder does not become tax resident in Italy during a given year, as provided by agreements now existing between Italy and a number of countries, he or she will not pay tax in Italy for that year. In this case, the research tax incentive is not applicable.

### 3.8 Old Age Pension

The social security contributions paid by the JRC to the "*Istituto Nazionale della Previdenza Sociale*" (INPS), on behalf of the grantholder, go towards creating a pension fund according to the rules applicable in the Italian State. The rules applicable in Italy currently foresee a minimum of 20 years of contributions (1040 weekly contributions) in order to obtain an old age pension. For the criteria to be met to obtain such a pension, please refer to the official INPS website ([www.inps.it](http://www.inps.it)). If, in the future, a grantholder becomes a member of the statutory staff of the European Commission, the pension contributions in Italy may be transferred into the Community pension scheme.

Concerning grantholders with nationalities other than Italian, who have not matured sufficient contributions as mentioned above, reference should be made to the rules laid down by agreements existing between the grantholder's home State and the Italian State. The countries with agreements currently in place with Italy are the following: Austria, Belgium, Bulgaria, Croatia, Denmark, Finland, France, Germany, Greece, Ireland, Luxembourg, the Netherlands, Portugal, United Kingdom, Romania, Spain, Sweden, Czech Republic, Republic of Cyprus, Republic of Estonia, Republic of Latvia, Republic of Lithuania, Republic of Malta, Republic of Poland, Republic of Slovenia, Republic of Slovakia, Republic of Hungary, Iceland, Norway, Liechtenstein, Switzerland, Turkey, Albania, Argentina, Saudi Arabia, Armenia, Australia, Azerbaijan, Bangladesh, Belarus, Bosnia and Herzegovina, Brazil, Canada, Cape Verde, China, South Korea, Ivory Coast, Egypt, United Arab Emirates, Ecuador, Ethiopia, Republic of the Philippines, Ghana, Japan, Jordan, India, Indonesia, Israel, Jersey and the Channel Islands, Kazakhstan, Kuwait, Lebanon, Malaysia, Morocco, Mauritius, Mexico, Moldova, Montenegro, Mozambique, New Zealand, Oman, Pakistan, Principality of Monaco, Qatar, Republic of Macedonia, Republic of San Marino, Russia, Senegal, Serbia, Singapore, Syria, Sri Lanka, South Africa, Thailand, Tanzania, Trinidad Tobago, Tunisia, Ukraine, Uganda, Uruguay, Uzbekistan, U.S.A, Venezuela, Vietnam, Zambia.

In the absence of an agreement between States, once the conditions required by INPS are achieved, INPS will issue a pension calculated by using the system of contributions based on the amounts effectively transferred and on the number of years worked.

The grantholder can, at any time during the working relationship, subscribe to INPS website ([www.inps.it](http://www.inps.it)), to create his/her own profile and check the status of his/her employer's social security contributions. At the end of the contract it is also possible for a grantholder to ask INPS for a summary of the social contributions paid in Italy over the duration of the contract.

### 3.9 Disability Pension

A disability pension may be obtained under the following conditions:

- infirmity or physical or mental defect that results in an absolute and permanent incapacity to perform any type of work whatsoever, as confirmed by a relevant medical committee;
- at least five years of contributions, of which at least three must have been made during the five years preceding the pension request.

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### 3.10 Ordinary Invalidity Allowance

An ordinary invalidity allowance may be obtained under the following conditions:

- permanent reduction of the working capacity, in an occupation similar to that habitually undertaken by the worker, to less than one third (1/3) due to infirmity or physical or mental defect, as confirmed by an INPS doctor;
- at least five years of contributions, of which at least three must have been made during the five years preceding the allowance request.

The ordinary invalidity allowance is not a definitive pension. It is valid for up to a maximum of three years and is renewable on the request of the beneficiary who will undergo a new legally valid medical assessment. Following three positive confirmations the allowance becomes definitive. The ordinary invalidity allowance may be awarded even if the recipient continues to work. In this case the recipient undergoes an annual legal medical assessment. On reaching pensionable age, the allowance is transformed into an old age pension.

### 3.11 Unemployment Benefit

The requirements and conditions that give right to unemployment benefit are the following:

- reason for being unemployed (the termination of the working relationship is involuntary and it is not due to the behaviour of a grantholder, e.g., voluntary resignation);
- fulfils the requirements of having been insured for at least 2 years and having at least 1 year of contributions paid to INPS during the two years preceding the period of unemployment;
- register as being unemployed with a "Centro per l'impiego" (a public employment service).

For workers with a monthly gross salary higher than the threshold amount set by INPS, the amount of monthly unemployment benefit varies annually (e.g. for 2014, the maximum monthly amount is €1.192,98) . The duration of unemployment benefit for grantholders under the age of 50 is currently 8 months and will be increased to 10 months in 2015, for grantholders over the age of 50 is 12 months, and for grantholders over the age of 55 is currently 14 months and will be increased to 16 months in 2015. To avail of the unemployment benefit in Italy, a grantholder must remain in Italy and must make a request to INPS, in principle, within 68 days of the end date of the contract.

For those grantholders that wish to leave Italy and to claim unemployment benefit in their home country within the EU member states, an online request can be made to INPS. For third country nationals, INPS should be contacted to understand if a special agreement exists between Italy and the country concerned.

For more detailed information, please consult the following website: [www.inps.it](http://www.inps.it) ("*Le prestazioni a sostegno del reddito-indennità di disoccupazione ASpl*").

### 3.12 Sick Leave Remuneration

In case of absence from work on health grounds, a grantholder shall immediately notify the secretary of the Unit (see section 2.8). During the period of illness the grantholder shall be entitled to, at the moment of monthly payment, a sick pay in the amount of:

- 100% of the net daily pay for the first three days of illness;

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- 75% of the net daily pay from the 4<sup>th</sup> to 20<sup>th</sup> day;
- 100% of the net daily pay from the 21<sup>st</sup> day onwards.

## 4 ASSISTANCE FOR NON-ITALIAN EU AND THIRD COUNTRY NATIONALS

### 4.1 Non-Italian EU nationals

For non-Italian EU grantholders, the JRC will provide assistance in obtaining a tax number (*codice fiscale*) and registration with the Italian National Health Service.

The EU Grantholders' spouse can be registered with the National Health Service only if he/she is fiscally considered a family dependent and if the annual income of the spouse does not exceed the limit imposed by the Italian Legislation (which in 2014 was of 2840,51 Euro).

### 4.2 Third Country Nationals

For grantholders from outside the European Union (third country nationals) in possession of an entrance visa, the JRC will provide assistance in obtaining a residence permit, a tax number (*codice fiscale*) and registration with the Italian National Health Service.

Before being offered a national law contract, the personal data of third country nationals will be subjected to a security screening, which is tied to obligations arising from European Commission Decisions 2001/844/EC of 29 November 2001 and C (94) 2129 of 8 September 1994. Further information can be found at [http://ec.europa.eu/dgs/personnel\\_administration/security\\_en.htm](http://ec.europa.eu/dgs/personnel_administration/security_en.htm).

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