

Incomes and taxation



General information to enter/stay in Italy



Incomes and taxation

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TAX SYSTEM

TWO CATEGORIES: DIRECT AND INDIRECT

- ☐ *Direct taxes concern income and assets;*
- ☐ *Indirect taxes are applicable on the transfer of assets, business and sales transactions.*



In Italy, the Personal Income Tax Rate is a tax collected from individuals and is imposed on different sources of income like labour, pensions, interest and dividends.



Revenues from the Personal Income Tax Rate are an important source of income for the government of Italy.



In Italy taxable income is subject to IRPEF (tax on personal income) which is a direct, progressive tax.



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WAGES & TAX

Workers have to pay social security contributions, based on their income, for social security cover and insurance.

The contribution rate is on average:
9% of gross salary to be paid by the employee
24% to be paid by the employer
For a total of 33%

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GROSS PAY

SOCIAL SECURITY CONTRIBUTIONS & TAXES

NET PAY



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TAXABLE INCOME

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In Italy taxable income is subject to **IRPEF** (tax on personal income) which is a direct, progressive tax.

In accordance with the Budget law, there are, at present, 5 tax brackets. Taxes increase proportionally with income.

Gross personal income brackets	Tax Rate	Tax on Gross Personal Income
from 0 to 15.000 euro	23%	23% of income
from 15.000,01 to 28.000 euro	27%	3,450 + 27% on the part exceeding EUR 15,000
from 28.000,01 to 55.000 euro	38%	6.960 + 38% on the part exceeding EUR 28.000
from 55.000,01 to 75.000 euro	41%	17.220 + 41% on the part exceeding EUR 55.000
over 75.000 euro	43%	25.420 + 43% on the part exceeding EUR 75.000



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The Revenue Agency is a non-economic public body that operates to ensure the highest level of tax compliance. It

is mainly responsible for collecting tax revenues, providing services and assistance to taxpayers and carrying out assessment and inspections aimed at countering tax evasion.

It also provides cadastral and geocartography services, manages all the payment to public administration through the F24 online system, handles the e-invoice for all the public authorities and the Health Insurance Card.

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The most efficient way to fulfil all your tax obligations, such as submitting the prefilled tax return, paying your taxes, registering leasing contracts, etc.

Taxpayers can declare, pay, claim, register, consult and calculate directly signing in to Italian Revenue Agency online services.

Online services are available in Italian only.

Ministry of Economy and Finance: www.finanze.it

Italian Revenue Agency: www.agenziaentrate.it



EURES PORTAL: <https://ec.europa.eu/eures/>

ANPAL PORTAL: www.anpal.gov.it/eures



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CHAT EURES: EURES Advisers can be contacted through EURES portal

<https://ec.europa.eu/eures>, by accessing to the CHAT service.

For Italy, the service is available every Friday (except public holidays) from 10:30 to 12:30 (CET).

<https://ec.europa.eu/eures/public/it/chat-with-eures-advisers>

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