

¹Instructions to Compile a Bill for Occasional Work

Si possono verificare le seguenti situazioni:

- 1) CASE 1 - Request for payment
- 2) CASE 2 - Request for payment and reimbursement of authorized mission expenses¹
- 3) CASE 3 - Request for reimbursement of authorized mission expenses¹

CASE 1 - Request for payment

Gross Remuneration: indicate the amount gross of withholdings and any other legal deductions indicated in the agreement made with INDIRE

Withholdings: calculated on gross remuneration (minimum rate 20%).

National Insurance deduction: applies only when the income from **occasional freelance work** carried out by the contracting party **and/or door-to-door sales pursuant to Art. 19, of Leg. Dec. no. 114/1998, from 1 January 2013** exceeds **€5,000.00**.

If the total sums received for other work (freelance and/or door-to-door sales), added to the amount given in this bill exceed 5,000.00 Euro, for the amount over 5,000.00 Euro a National Insurance deduction must be made, with 1/3 as responsibility of the worker (the remaining 2/3 as responsibility of the Administration).

The National Insurance rates, as of 1 January 2015, are:

- a) **30.72% without** another form of obligatory pension contribution,
- b) **23.50%** when **holding** another form of obligatory pension contribution, or pension.

¹ Application of withholdings on reimbursements for missions pursuant to Art. 25 of the Presidential Decree 600/1973 and Art. 71, paragraph 2, of the Italian Income Taxes Consolidated Text (TUIR) of 22 December 1986 no. 917. See also the resolution of the Agenzia delle Entrate no. 69/E of 21 March 2003.

The withholding may be recovered when making an annual tax declaration by filling in the appropriate section ("Redditi Diversi" on the Modello Unico form, and "Altri Redditi" on the 730 form).

Example 1:

Gross remuneration: €1,000.00
Income from occasional work or door-to-door sales

Since 1 January 2015:	€2,000.00
Gross total:	€1,000.00
Withholdings:	€200.00
Net amount due:	€800.00

Example 2

Gross remuneration: €1,000.00
Income from occasional work or door-to-door sales

Since 1 January 2015: €4,500.00
Social security and pension situation: without another form of obligatory pension contribution

Taxable base: the national Insurance contribution is calculated on the amount over €5,000.00, i.e. €500

National Insurance at 30.72%: €153.60 of which 1/3 responsibility of the worker (€51.20) and 2/3 responsibility of the Administration (€102.40)

Gross total:	€1,000.00
Withholdings:	€200.00
National insurance:	€51.20

Net amount due: €749.80

CASE 2 - Request for payment and reimbursement of authorized mission expenses:

Gross Remuneration: indicate the amount gross of withholdings and any other legal deductions indicated in the agreement made with INDIRE

Mission expenses: indicate the total mission expenses admissible as per the statement (downloadable from the INDIRE site <http://www.indire.it/istituzionale/index.php?sezione=modulistica>) with copies of receipts.

Gross Total: indicate the gross remuneration and the total mission expenses

Withholdings: calculated on gross total (minimum rate 20%).

National Insurance deduction: applies only when the income from **occasional freelance work** carried out by the contracting party **and/or door-to-door sales pursuant to Art. 19, of Leg. Dec. no. 114/1998, from 1 January 2013** exceeds **€5,000.00**. If the total sums received for other work (freelance and/or door-to-door sales), added to the amount given in this bill exceed 5,000.00 Euro, **for the amount over 5,000.00 Euro** a National Insurance deduction must be made, with 1/3 as responsibility of the worker (the remaining 2/3 as responsibility of the Administration).

The National Insurance rates, as of 01 January 2013, are:

- a) **30.72% without** another form of obligatory pension contribution,
- b) **23.50%** when **holding** another form of obligatory pension contribution, or pension.

Example 1:

Gross remuneration: €1,000.00 (Income from occasional work or door-to-door sales)	
Since 1 January 2015:	€2,000.00
Total mission	€500.00
Gross total:	€1,500.00
Withholdings:	€300.00
Net amount due:	€1,200.00
Income from occasional work or door-to-door sales	

Example 2

Gross €1,000.00

Income from occasional work or door-to-door sales
from 1 January 2015: €4,500.00

Social security and pension situation: without another form of obligatory pension
contribution

Total mission expenses: €500.00

Taxable base: the National Insurance contribution is calculated on the amount over
€5,000.00, hence €500.00

Nat. Ins. at 30.72%: €153.60 of which 1/3 is responsibility of the worker (€51.20) and 2/3 is
responsibility of the Administration (€102.40)

Gross total: €1,500.00

Withholdings: €300.00

National insurance: €51.20

Net amount due: €1,148.80

CASE 3 - Request for reimbursement of authorized mission expenses:

Mission expenses: indicate the total mission expenses admissible as per the statement (downloadable from the **INDIRE** site: <http://www.indire.it/istituzionale/index.php?setion=modulistica> with copies of receipts.

Withholdings: calculated on gross total (minimum rate 20%).

Example 1:

Total mission expenses:	€500.00
Income from occasional work or door-to-door sales Since 1 January 2015:	€2,000.00
Gross total:	€500.00
Withholdings:	€100.00
Net amount due:	€1,400.00