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**GUIDELINES FOR THE MANAGEMENT OF THE FINANCIAL CONTRIBUTION
PROVIDED TO VISITING PROFESSORS OR RESEARCHERS
2021 VISITING PROFESSOR CALL FOR RESEARCH AND DIDACTICS
OTHER FORMS OF DIRECT FINANCING OF THE HOST STRUCTURES**

This document describes how to manage the fundings granted within the call for selection of visiting professors for joint research and teaching activities, academic year 2021 issued with Rector's Decree no. 1297/2021 on 11/05/2021 and in reference to other initiatives managed by the host structures that have similar characteristics and involve the procedure direct to the conferment of the status of Visiting Professor / Visiting Researcher.

Period of Visit:

1. The visits must be carried out in the period between 01.01.2022 and 31.12.2022.
2. The duration of the visit in days will be equal to what established by the Board at the time of approval of the funding (Resolution of the Academic Senate of 12/10/2021 and Resolution of the Board of Directors of 28/10/2021), or as defined from the host structures within the visiting regulations.
3. The visit must be carried out without interruptions.
4. The duration of the stay may also be longer than the periods referred to in point 2), but, in case of fundings paid by Sapienza, it will not be possible to receive supplementary contribution from the central administration and the host structures will have to provide it independently.
5. In the event it is not possible for the visiting professor/researcher to carry out the visit by 31.12.2022, due to force majeure, the proponent may:
 - a. submit a request for extension of the visit to the Director of the Internationalization Area, no later than 30.09.2022, specifying the period in which the visit will be carried out and the reasons for the request.
The aforementioned request must be supported by a positive decree from the Department Council.
 - b. renounce the grant by immediately informing the Director of the Internationalization Area. The waivers can be communicated no later than



30.10.2022 in order to allow the scrolling of ranking positions and the funding of the candidacies in the reserve list.

The visiting professor in reserve list who has taken over will be able to carry out the visit by 31.03.2022.

6. In the event the selected visiting cannot carry out the planned visit, he/she cannot be replaced by another visiting/researcher, since the awarding is personal.
7. In the event the visitor ends the visit already started in advance, due to force majeure, the host Department must promptly notify the Director of the Internationalization Area - and the Director of the Accounting, Finance Area and management control – and proceed with the return to the Central Administration of a portion of the funds, in line, according to the “pro rata criterion”, to the days of visit not carried out with respect to the initially scheduled duration.

Economic / financial contribution:

1. The amount of the University contribution will be equal to the amount proposed by the selection commission appointed by Rector's decree.
2. The contribution for the visiting professor/researcher must be paid as a mere reimbursement of expenses. In no case is it considered a remuneration. Joint teaching and research activities are carried out free of charge.

The contribution has an income nature, even if not remunerative, and it is to be considered gross of all the tax charges provided for by the legislation in force in the national territory (IRAP equal to 8.5% and the Irpef withholding tax for non-residents is equal to 30%). In relation to the tax classification of the funds and the subjective position of the visitor, any compulsory social security coverage (INPS) may also be applicable during the period only where the host structure, establishes a longer period of stay than the basic one (with charges at one's own expense, category A visits or those of free initiative out of the call), may exceed the limit set by the provisions of Law 335/1995 in the calendar year. The limit is exceeded in the case of category B visits where there is no possibility for the subject to avoid being subject to INPS (for example through the bilateral agreement applied directly by Sapienza).

3. Subjects residing in countries where international conventions are in force to avoid double taxation may request the direct implementation of the conventional treatment by Sapienza, before receiving the contribution, and therefore the exemption from the withholding of tax source Irpef and Inps, by submitting to the host Department the appropriate declaration issued by the tax authority in charge.



In relation to the provisions in force in Italy, the document must be the one established by the bilateral agreement, if provided, or the one approved by the Revenue Agency in Italy (form D) provision no. 2013/84404 of 10 July 2013. At the following web page it is possible to verify the agreements in force between the countries in order to avoid the double taxation:

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

4. In the event that the department accepts any request for direct application of the conventional treatment, without concerning IRAP application, the 30% tax deduction for non-resident subjects, will not be applied to the contribution. If, on the other hand, the Department does not accept the request, it is recommended to promptly inform the visitor professor or researcher and provide him/her, at the end of the visit, with a certificate in English attesting the amounts paid and the deductions applied (in addition to preparing the normal CU for the formalities provided for by the national legislation on withholding tax even in the case of direct application of the conventional treatment).
5. The contribution received by the visiting professor/researcher cannot be combined with other contributions provided by Sapienza to the host professor or to the host Department to support visits of foreign professors or researchers (such as, for example, "International inter-university agreements" or "Cooperation Projects"). Visits supported by other fundings must take place in periods not coinciding with those provided by the Visiting Professor Call for research or teaching activities.

Servizi di accoglienza:

1. Visitors can request the activation of the Italian tax code by making a request via e-mail to the ARI offices (ricercainternazionale@uniroma1.it).
2. Visitors will be able to lodge at the residence in via Volturno n.42, on the condition that the rooms are available, in accordance with the procedures set out in the Regulations for the use of the building, issued with Disposition of the General Manager no. 2704 of 24/06/2013. The cost of the stay will be deducted from the total amount net from any withholding provided for the visiting professor/researcher. For more information on the residence in via Volturno: <https://www.uniroma1.it/it/pagina/foresteria-sapienza>.



Requirements related to the visit:

1. A communication regarding the start and end dates of the visit must be sent at least 15 days before the visitor's arrival, to the email address ricercainternazionale@uniroma1.it in order to allow the monitoring of the presences.
2. The host Department must confer the **visiting professor or visiting researcher status** by directorial decree, recognized for the entire duration of the visit. It is highlighted the fact that the directorial decree does not need to be preceded by a resolution of the Department Council, as this body has already expressed in favor of the visit at the stage of submitting the application for the call.
3. It will be possible to give visibility and present the activities of the visit through the dedicated page of the uniroma1.it website (see, for example, the page on visits: <https://www.uniroma1.it/it/pagina/visiting-professors-2019>). The visiting must provide, if interested, the information by filling out the form available at the following web address: <https://goo.gl/forms/eA6NmxzOykOXeb2P2>.
4. Upon the arrival, visiting professors must be provided with a valid health insurance coverage, and injury and liability insurances. In case the visiting professor does not have one, it is possible to contact the Area Patrimonio e Servizi Economali - General Affairs Sector (Tel. 20364-20196-20581). The relative cost will be deducted from the total contribution paid. For more information, please consult the web page available at the following URL: <https://www.uniroma1.it/it/pagina/polizze-assicurative-il-personale> or please contact : assicurazioni@uniroma1.it
5. The proposer and the visiting visitor must carry out joint research and / or teaching activities in compliance with the objectives and the plan of activities described in the proposal approved by the Evaluation Commission.
6. In the event that the visiting participates as a lecturer at events or other activities organized by the Department or other institutions during his stay (for example seminars, workshops, etc.), please mention his/her status as a **"Sapienza Visiting Professor "**.
7. The host Department within 60 days from the end of the visit must fill out the questionnaire available at the following web address:



<https://goo.gl/forms/99Kd02woNXoLQDgh2>. The monitoring form includes a compulsory upload of the following documents:

- a) Scientific report on the activities carried out by the visiting professor (signed by the visiting professor or researcher);
- b) Directorial decree certifying the conferral of the status of visiting professor or visiting researcher;

Filling out the monitoring questionnaire and uploading the required documents are a mandatory requirement, as reported in art. 13 of the Call for selection of visiting professors - year 2021, issued with Rector's Decree n. 1297/2021 of 11.05.2021, as well as the "Regulations on visiting professors and visiting researchers" issued with Rector's Decree no. 2730 of 15.11.2018.

For any information or requests, please contact:

Area for Internationalization, Research Unit e-mail: ricercainternazionale@uniroma1.it