

ASSESSMENT OF THE ECONOMIC CONDITION for students with income and assets in Italy a.y. 2026/2027

ISEE 2025

The right to university education falls within the category of subsidized social benefits and is regulated **by the new ISEE** (Equivalent Economic Situation Indicator) regulations, regulated by Prime Ministerial Decree no. 159 of 5 December 2013, which specifically provides for an **ISEE indicator for subsidized benefits for the right to university education** (art. 8).

The ISEE for subsidized benefits for the right to university study (ISEE UNI) is the value taken as a reference by EDiSU, together with the **ISPE (Equivalent Asset Situation Indicator)**, to establish whether a student can access financial benefits (scholarship) and/or benefit from subsidized rates for services made available under the right to university study (boarding school/residence accommodation, access to the canteen).

N.B. All students – Italian and foreign – with income and/or assets in Italy are required to submit the ISEE certificate.

To calculate the ISEE and the ISEE UNI indicator, for subsidized benefits for the right to university education, reference is made to the student's family unit as established by the relevant current legislation; each member must have the Tax Code (issued by the Revenue Agency) and must declare their income and assets, whether movable or immovable.

In compliance with the indicated regulations, **for the 2026/2027 academic year**, the student who intends to apply for benefits provided by EDiSU must complete, by the deadline for submitting the application for the benefit of interest, **the Dichiarazione Sostitutiva Unica (DSU)** which will serve to document the economic situation of the entire family unit relating to the **income received in the year 2024** (more generally, all “revenue” received in 2024) and to the **assets, movable and immovable, owned in the year 2024**.

The student must specify to the person authorized to provide tax assistance in completing the **Dichiarazione Sostitutiva Unica (DSU)** that he or she is interested in calculating the **ISEE UNI, for facilitating benefits for the right to university education**, as the components of the reference core for calculating the ISEE UNI and the “ordinary” ISEE may vary.

For assistance in completing the Dichiarazione Sostitutiva Unica (DSU) and for withdrawing the ISEE UNI Certificate – with ISEE indicator for the right to university study – the student, or member of his family, must contact:

- the INPS at the competent local office or directly online by connecting to the website www.inps.it and using the PIN device,
- to your Municipality,
- to the Tax Assistance Centers (CAF) provided for by Legislative Decree no. 241 of 9 July 1997
- “the CAF Tax Assistance Center Help Desk” – upon reservation to be made on the University of Pavia website, section “Appointment Reservation Management”: <http://gopa.unipv.it/> – activated at the Student Secretariats of the University of Pavia (via Sant'Agostino and via Ferrata) in agreement with some local CAFs and made available to students interested in obtaining the ISEE calculation of the right to university study for EDiSU purposes.

It should be noted that for the submission of the DSU it is necessary to acquire various tax documentation and furthermore the ISEE certification is issued by INPS within 7 - 10 working days from the submission of the DSU to the same person who received it.

Interested students are therefore invited to apply for benefits provided by EDiSU and to contact CAF or other entities authorized to issue the ISEE certificate in advance, specifying that they are interested in calculating the ISEE UNI, for subsidized benefits for the right to university education.

On the basis of the data provided (self-declared) in the compilation of the DSU, of the data taken by INPS within the Tax Agency database as well as other databases that will become available, combining the incomes, assets and characteristics of the household, **the ordinary Equivalent Economic Situation Indicator (ISEE) is calculated as well as a specific ISEE UNI for subsidized benefits for the right to university education referred to a specific subject in the family unit.**

This indicator allows for a concise assessment of the economic conditions of the family of the student applying for benefits under the right to education.

The ISEE 2026 is valid from January 2026 to December 2026.

CURRENT ISEE

The current ISEE is a particular way of calculating and preparing the ISEE model that takes into account the income and assets of the last twelve months (or even the last two months in some cases).

Usually the ISEE model (ordinary ISEE or ISEE UNI) refers to income received in the second calendar year preceding the DSU. In some situations, in the presence of significant changes in household income (above 25%) and following adverse events (for example, job loss, interruption of social security, welfare and compensation treatment), such incomes do not reflect the real economic situation of the household.

In these cases, the current tax legislation allows that, **after calculating an ordinary ISEE or ISEE UNI (for the right to university education), it is possible to CALCULATE a CURRENT ISEE.**

The current ISEE attestation **is valid for six months** from the time of submission of the DSU that generated it.

If changes to the situation recorded in the current ISEE occur during the six months (example: if the household member who has ceased employment finds a new job or starts his own business), the current ISEE must be recalculated.

The complete indications, information and regulatory references regarding the ISEE and/or the provisions for the Right to Education can also be found on the website www.inps.it.

IT IS THE RESPONSIBILITY OF THE INTERESTED PARTY TO VERIFY THAT THE ISEE CERTIFICATION INDICATED TO EDISU:

- **contains the ISEE UNI value**, an indicator for subsidized benefits for the right to university education, **or is a CURRENT ISEE**. For the purposes of preparing the final ranking, EDiSU will NOT consider valid indicators referring to the ordinary ISEE, which are not valid for subsidized benefits for the right to university education.
- **do not report notes referring to omissions or discrepancies detected by INPS** by comparing the self-declared data present in the DSU and what emerged from the INPS and Revenue Agency databases (tax registry information system, archive of relationships with financial operators). EDiSU for the purposes of drawing up the final ranking will NOT consider valid ISEE containing annotations for omissions or discrepancies.

Failure to indicate to EDiSU an ISEE UNI 2026 (or current ISEE) without notes will result in:

- exclusion from the competition to obtain the scholarship,
- automatic inclusion in the “supplementary ranking” in case of requesting access to the college/residence,
- the allocation of the maximum fee, in case of requesting access to the canteen at a discounted rate.

For more clarifications and details, please consult the EDiSU calls and the relevant legislation.