



EDiSU
ENTE PER IL DIRITTO
ALLO STUDIO UNIVERSITARIO

ISEE Guide for University Benefits

1. WHAT IS THE ISEE?

The Equivalent Economic Situation Indicator, hereinafter referred to as ISEE, is a tool for evaluating, using unified criteria, the economic and financial situation of those applying for subsidized social benefits (financial benefits and services within the scope of the Right to University Education) or access to public utility services at favorable conditions (determination of university fees and contributions).

The information below refers to the current legislation regarding ISEE (Prime Ministerial Decree 5 December 2013, no. 159 and Ministerial Decree 7 November 2014), which came into force on 1 January 2015.

This legislation has defined different types of ISEE: in particular, to request financial benefits and services within the scope of the Right to Education and to determine a preferential university contribution bracket, it is necessary to calculate the ISEE for university services (ISEE UNI), which does not necessarily coincide with the ordinary ISEE.

Students requesting subsidized benefits under the Right to Education or for the assignment of a subsidized university contribution bracket must be in possession, in good time and in compliance with the deadlines set out in the respective competition notices, of an ISEE certificate for university benefits (ISEE UNI) and the related Single Substitutive Declaration (DSU) in its extended version (not in the MINI version) issued in accordance with current legislation.

The Single Substitute Declaration (DSU) is a document that contains the personal, income, and asset information needed to describe the family's financial situation and serves to provide the information needed to calculate the ISEE (Equivalent Economic Situation Indicator).

Pursuant to Presidential Decree 445/2000, those who sign the DSU are civilly and criminally responsible for the accuracy and completeness of the data contained therein.

2. HOW TO CALCULATE THE ISEE FOR THE RIGHT TO UNIVERSITY EDUCATION

The ISEE is calculated using the economic situation indicator (*given by the sum of all income, including income exempt from IRPEF, with the exception of welfare, social security, and compensation benefits received from public administrations due to disability - Legislative Decree no. 42/2016, art. 2 sexies, paragraph a) - received by family members, increased by 20% of the assets*) in relation to the number of family members and certain characteristics of the same (equivalence scale).

ISEE = [(sum of income net of deductibles) + 20% (sum of assets net of deductibles)] / equivalence scale parameter

The equivalence scale indicates a parameter that increases in proportion to the number of family members. The parameter is increased in the presence of certain characteristics of the family unit that are relevant in this context: presence of more than two dependent children in the family unit;

working parents and minor children, especially those under the age of three; single-parent households with minor children.

Complete information regarding the ISEE can be found on the website www.inps.it.

The applicant student or a family member can submit the DSU electronically directly to INPS by connecting to the website www.inps.it. The ISEE portal is available in the "Online Services" - "Citizen Services" section of the website, which citizens can access using the PIN device issued by INPS. The PIN issuing procedures are described in the "Online PIN" section of the INPS website.

The DSU can also be submitted to the INPS office responsible for the area, to a tax assistance center (CAF) or, by reservation, to the "Tax Help Desk" activated at the Student Secretariats of the University of Pavia (via Sant'Agostino and via Ferrata) in agreement with some local CAF and also made available to students interested in obtaining the ISEE calculation for purposes related to the request for benefits provided by EDiSU.

The issuance of the ISEE certificate for university services by CAF is free.

To find the most accessible CAF in your place of residence, you can consult the website www.consultacaf.it.

When submitted, the DSU contains only self-certified information. The declarant will receive a receipt from the acquiring institution (INPS, CAF) confirming the submission of the DSU, but not the ISEE calculation immediately. To calculate the ISEE, the other data must be acquired by INPS and the Revenue Agency (maximum 15 days). Therefore, it is the applicant's responsibility to request the ISEE Certification for the Right to University Education in good time by the deadlines for completing the scholarship application or for assignment to a reduced university contribution bracket. It is also the applicant's responsibility to ensure that their ISEE Certification does not contain any "NOTATIONS" for omissions/inconsistencies.

To request benefits/rate concessions for the 2026/27 academic year, only ISEE 2026 certifications for the right to university education will be considered valid.

Failure to find a valid ISEE Certificate for subsidized benefits for the right to university education (ISEE UNI) in the INPS database, as well as the presence of annotations relating to omissions and discrepancies found in the ISEE Certificate, will result in exclusion from all final rankings of the requested benefits (for further information, please refer to the competition notices).

3. WHO SHOULD REQUEST THE ISEE CALCULATION FOR THE RIGHT TO UNIVERSITY EDUCATION (ISEE UNI)?

Must request the ISEE calculation for university services all students, Italian or foreign, resident in Italy, with income and/or assets in Italy and/or with a family unit resident in Italy with income and/or assets in Italy, who intend to apply for subsidized benefits under the Right to University Education program or to be assigned a subsidized university contribution bracket. The ISEE calculation must also be requested in all cases involving income from employment earned abroad, taxed exclusively in the foreign country under current double taxation agreements.

4. WHAT DATA AND DOCUMENTS ARE REQUIRED TO CALCULATE THE ISEE?

The information contained in the DSU required to calculate the ISEE is partly acquired directly from the administrative archives of the Revenue Agency and INPS and partly self-certified.

1. The Revenue Agency ordinarily acquires data relating to total income for IRPEF purposes (referring to the period envisaged by the legislation in force), including income from employment, pension income, agricultural income and, in particular cases, income subject to substitute tax or withholding tax.
2. Data relating to welfare, social security, and compensation benefits not subject to IRPEF and paid directly by INPS are routinely acquired by INPS.
3. The following must be self-certified:
 - the personal data relating to the composition of the family unit, recorded on the date of submission of the DSU;
 - data relating to the home, whether owned or rented or otherwise, recorded on the date of submission of the DSU;
 - data relating to real estate assets (buildings, including owned residential homes, building land, agricultural land) recorded as of December 31 of the previous calendar year;
 - data relating to movable assets (bank and postal deposits and current accounts, securities and bonds, shareholdings, assets, life insurance policies, value of company net assets, etc.); accounting balance as of December 31 of the previous calendar year and average annual balance for the previous calendar year;
 - income subject to substitute tax or withholding tax, tax-exempt income, agricultural income from IRAP declarations, income from land not leased and subject to IMU tax, welfare, social security and compensation benefits not subject to IRPEF and not paid by INPS, income from work or land produced abroad, referring to the period provided for by the legislation in force;
 - periodic payments received and/or made for child support;
 - motor vehicles and other durable goods owned on the date of submission of the DSU

It is useful to produce the following documentation to the CAF:

- tax code of each member of the family unit;
- income certificates (Mod. Unico, 730, Certificazione Unica) relating to the period provided for by the legislation in force;
- certifications of income subject to substitute tax or withholding tax, of income exempt from tax, of income from work produced abroad, referring to the period established by the legislation in force;
- any IRAP declaration;
- land registry inspections of owned buildings and land, where the land registry income cannot be found in tax returns;
- statement for calculating company net worth, for those with income from participation in companies or income from individual businesses using ordinary or simplified accounting;
- certification of any disability of one or more members of the family unit;

- declaration of the active account balance as of December 31 of the previous calendar year and of the average annual balance of the previous calendar year issued by the banking and/or postal institution of which you are a customer;
- any declaration, issued by the credit institution, certifying the residual principal amount as of December 31 of the previous calendar year of the mortgage taken out for the purchase or construction of the residential home;
- a copy of the rental agreement with registration details, if the home is rented;
- any legal separation or divorce decree and receipts for payments received or made for child support.

5. COMPOSITION OF THE FAMILY UNIT

The family unit is defined pursuant to Prime Ministerial Decree no. 159 of 5/12/2013, art. 3, art. 11, and art. 8, and INPS Circular no. 171 of 18/12/2014.

Specifically, as of the date of signing the DSU, the family unit is made up of the members of the registered family and, in any case, the student and all persons listed in the family status, even if not related by blood or affinity.

The parents of the applicant student who have different registered residences, if married, are part of the same family unit.

A spouse registered in the Registry of Italian Citizens Residing Abroad (AIRE) is included in the household of their spouse residing in Italy. If they have income, they must indicate the gross income declared for tax purposes in their country of residence, converted into euros at the exchange rate in effect on December 31 of the income reference year.

Married parents of the applicant student who have different registered residences constitute separate family units exclusively in the following cases:

- a) when a judicial separation has been pronounced or a consensual separation has been approved pursuant to Article 711 of the Code of Civil Procedure, or when a separation has been ordered pursuant to Article 126 of the Civil Code;
- b) when the different residence is permitted following the temporary and urgent provisions referred to in Article 708 of the Code of Civil Procedure;
- c) when one of the spouses has been excluded from parental responsibility for the children or a measure of removal from the family residence has been adopted pursuant to art. 333 of the Civil Code;
- d) when one of the cases referred to in art. 3 of Law 01/12/1970, n. 898 and subsequent amendments have occurred and an application for dissolution or cessation of the civil effects of marriage has been submitted;
- e) when there is abandonment by the spouse, ascertained by a court or by the public authority competent for social services.

A child under the age of 18 is part of the family unit of the parent with whom he or she lives.

A minor in pre-adoptive foster care is part of the foster parent's family unit. A minor in temporary foster care is considered a separate family unit, without prejudice to the foster parent's right to consider the minor part of his or her own family unit. A minor in foster care and placed in a community-based care facility is considered a separate family unit.

An adult child who does not live with his parents and is dependent on them for IRPEF purposes, if he is not married and has no children, is part of the parents' family unit. If the parents belong to separate households, the adult child is part of the household of the parent who was 100% dependent on him or her for tax purposes in the year the income in question was earned, or, if both parents were dependent on him or her, the child is part of the household of one of the parents, identified by that parent. In the absence of tax dependency, the adult child forms a household with the parent designated in the judgment as receiving child support.

Attention: Unlike the previous ISEE legislation, the tax burden is assessed with reference to the year of production of the income considered and not the year at the time of signing the DSU.

A person who is registered as living together for religious, medical, military, penal, or similar reasons is considered a separate family unit, unless he or she is considered a member of the spouse's family unit.

For the purposes of calculating the university ISEE, Article 8 of Prime Ministerial Decree No. 159 of December 5, 2013, also provides that the parent who has recognized the applicant for the benefit as a child and who is not cohabiting with or married to the other parent is included in the family unit of the child applying for the benefit, provided that certain conditions are met. Therefore, the non-cohabiting parent becomes part of the child's family unit if none of the following situations apply:

- a) is married to a person other than the other parent of the child requesting the benefit;
- b) has children with a person other than the other parent of the child requesting the benefit;
- c) is required, by order of the judicial authority, to pay periodic maintenance payments for the child requesting the benefit;
- d) is excluded from parental responsibility over the child or is subject to an order for removal from the family residence pursuant to Article 333 of the Civil Code;
- e) is estranged from the child in terms of emotional and economic relations and the estrangement and abandonment have been ascertained by the competent administrations (judicial authorities, social services).

If the parent who is not cohabiting with the other parent and is not married to the other parent is in one of the conditions a) or b) above and is not in one of the conditions c), d) or e) above, an additional component calculated on the basis of the non-cohabiting parent will be added to the ISEE of the family unit of the student requesting the benefit.

6. THE CURRENT ISEE

The ISEE usually refers to income earned in calendar years prior to the submission of the DSU. In some situations, where there are significant changes in income following adverse events (for example, job loss), this income does not reflect the true economic situation of the family unit. Therefore, it is possible to calculate a current ISEE based on the income of the previous calendar year. For the purposes of calculating the current ISEE, a change in one member must be associated with a change in the overall income of the family unit exceeding 25% compared to the income situation identified in the ordinarily calculated ISEE. Therefore, before requesting the calculation of the current ISEE, a DSU must have already been submitted and the certification indicating the income situation indicator received, based on which the requirements for calculating the current ISEE will be verified.

7. INDEPENDENT STUDENT

Students who are unmarried, legally separated, or divorced may declare themselves "independent from their family of origin" and produce a university ISEE certificate in which they appear without their parents (but still referring to the other composition rules indicated above), only if both of the following requirements are met:

- 1) **residence**, resulting from registry evidence, external to the housing unit of the family of origin, established for at least two years prior to the date of submission of the application and in a property not owned by a member of the family of origin;
- 2) **own income** deriving from employed or similar work, not performed as an employee of a family member, declared for tax purposes in the last two years, not less than €9,000.00 per year.

In the absence of one or both requirements, in order to adequately take into account, the subjects who bear the burden of supporting the student, the student's family unit must be integrated with that of the parents and other people identified as provided for in the previous paragraphs.

The independent student status also applies to married students or those living in a de facto cohabitation (Article 1, paragraph 36, of Law 76/2016) registered with the municipality of residence. In this case, the minimum income of €9,000.00 is considered to have been reached even considering the income of the spouse/de facto partner. Therefore, students who do not meet the above requirements, including the income of their spouse/de facto partner, will be integrated into their family unit of origin, without their spouse.

