



**UNIVERSITÀ DEGLI STUDI  
DI CAGLIARI**



HR EXCELLENCE IN RESEARCH

**Dipartimento di Scienze Economiche ed Aziendali**

Direttore: Prof. Patrizio Monfardini

**Centro Interuniversitario di Ricerche Economiche e Mobilità**

Direttore: Prof. Gianfranco Fancello

**Avviso 06/2025**

## **VISITING PROFESSOR/SCIENTIST PROGRAMME 2025 - GUIDELINES**

**Department of Economics and Business**

**Application deadline: 3<sup>rd</sup> February 2025 - 2:00 p.m. (local time)**

*The official announcement is only in Italian*

Since 2006 the University of Cagliari (UniCa) has supported international education through its international Visiting Professor programme.

From 2018 the Programme has enriched its organization, becoming the Visiting Professor/Scientist Programme, with the purpose of:

- Providing opportunities for teaching and research activities.
- Enhancing the teaching and research profile of UniCa;
- Starting long-term collaborations with other Universities or Research Centres within or outside Europe.

### **AVAILABLE POSITION**

In order to achieve the above-mentioned objectives, our VPS Programme will appoint Professor or Researchers involved in teaching – including seminars - and research activities autonomously: visit 10 days (short visits).

All visits must be completed **by 31<sup>st</sup> December 2025**.

### **VPS PROFILE**

Academic scholars, including professors *emeriti*, regularly and continuously employed in foreign universities, institutions or research centres.

**Candidates can't have other contracts with UniCa simultaneously with their appointment as VPS at UniCa.**

Furthermore, to avoid cases of nepotism and conflict of interests, VPSs with a relative within the 4<sup>th</sup> degree by consanguinity (blood) or affinity (marriage or adoption) working at UniCa as Professor of the Department presenting the VPS's application, including the Rector, the General Director or a member of the University Board of Directors, will be excluded<sup>1</sup>.

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<sup>1</sup> prohibition established according to the Italian Law-Decree no. 95/2012, in particular the art. no. 5, thereof.



UniCa reserves the right to check candidates' affiliations and the truthfulness of the information provided. Applications incompatible with the selection criteria will be rejected.

### DEADLINE AND HOW TO APPLY

Application deadline: 3<sup>rd</sup> February 2025 - 2:00 p.m. (local time).

Application can be submitted on <https://sites.unica.it/modulisea/visiting-2025/>

The profile code will be indicated in the application form.

The application form must be completed in its entirety.

In order to complete the application, upload your dated and signed **Curriculum Vitae** listing your most significant publications (max 1MB size, format: .doc, pdf, .docx, .odt), together with a copy of your ID/passport with a clear photo. Documents sent separately by e-mail to other UniCa e-mail addresses will not be taken into consideration. At the end of the application procedure, you will receive an automatic confirmation e-mail to the e-mail address indicated in the application form.

Incomplete forms, or forms with corrupted or wrong format files will be dismissed; the Office will not alert candidates. For further information on the application form, please contact [segreteria@unica.it](mailto:segreteria@unica.it).

UniCa reserves in any moment the right to ask the candidates for further documentation, if necessary for the selection.

### EVALUATION AND NOMINATION

Eligible applications will be evaluated by the Department of Economics and Business Science, according to the criteria established by UniCa Academic Boards:

- candidate's Curriculum Vitae (personal education and professional experiences);
- documented teaching and research activity (list of publications);
- benefits for the UniCa students' study plan and research projects.

Applications of: i) highly qualified international scholars with documented teaching and research activity; ii) Sardinian scholars permanently working abroad, will have priority.

In the case the candidates already hosted as VPSs at UniCa, the results of the monitoring activity of their previous collaboration will be taken into consideration.

The list of the eligible candidates will be approved with a Director's Decree and published on [our website](#).

Candidates cannot start their activities at UniCa before the Director's official approval.

Successful VPSs will receive an e-mail with a formal communication of the selection outcomes. Within the date indicated on the Confirmation form, appointed VPSs are requested to inform by e-mail the VPS Office whether they will accept the nomination or not. Each VPS will be formally linked to a UniCa colleague as sponsor.

Non-EU citizens' visits must be planned well in advance (at least 3 months) due to the visa request procedure. For details, please check on dedicated: [web page](#).

### REMUNERATION AND EMPLOYMENT CONTRACT

Remuneration of **short visits** is detailed as follows:

- EUR 228.57 (gross) as a daily allowance;



- Flat-rate coverage of travel expenses:
  - EUR 600.00 (gross) for Visiting Professors coming from a European Country
  - EUR 1.500,00 (gross) for Visiting Professors coming from a non-European

Country.

**Amounts reported (daily allowance + coverage for travel expenses) are gross incomes including taxes charged to VPSs by the Italian law:**

- ✓ 30% (withholding tax, IRPEF, art. 24, par.1-ter of Presidential Decree no. 600/1973)
- ✓ social security contribution (INPS) on the part of the payment exceeding EUR 5.000

If the VPS is registered for VAT purposes as an independent contractor, he/she will be asked to provide an invoice according to the laws on VAT currently in force in Italy, EU and outside EU.

As to cover a part of visa and residence permit costs, an additional flat-rate contribution of EUR 110.00 will be allocated to the non-EU VPSs, included in one of the following categories:

- Researchers selected for a long visit.
- Professors/Researchers selected for a short visit between 9 and 15 days.

This additional contribution is to be considered an essential part of the VPS' payment and will be allocated upon paying the total amount.

Any other possible method of payment may be considered only in exceptional circumstances, if duly justified, and will be processed according to the relevant law currently in force.

Based on specific agreements with many foreign countries to avoid double taxation on income, the University of Cagliari can apply to the VPS the most favourable tax regime. According to these agreements, both States or a single State can levy a tax on the same income.

The taxation can be applied in the Country where the VPS resides or partially by the paying Country. The list of bilateral agreements between Italy and other Countries is available in Italian and English on the webpage of the Italian Ministry of Economy and Finance: <https://www.finanze.gov.it/opencms/it/fiscalita-comunitaria-e-internazionale/convenzioni-e-accordi/convenzioni-per-evitare-le-doppie-imposizioni/index.html>

To apply the above-mentioned bilateral agreements, VPS are asked to fill in a specific form provided by the Italian Revenue Agency. Specifically, to claim for the refund, exemption or application of the reduced tax rate on income paid to non-residents, Form D - available in Italian, English and French - is needed, together with the statement issued by the Tax authority of the State in which the recipient of the income is resident, which is valid from its date of issue to the end of the tax period, as indicated in the form, if circumstances don't change meanwhile.

As an alternative to the above-mentioned statement, the taxpayer can provide a certificate issued by the fiscal authority of his/her Country, attesting there his/her residence for tax purposes during the current tax period, so as to apply the conventions for the avoidance of double taxation.

The Form D and the aforementioned statement or certificate should be anticipated by e-mail and then brought in original at the beginning of the activities at UniCa, together with the other forms the VPS may be asked to complete to process his/her payment (e.g. personal, fiscal, social security and bank data, copy of a valid ID/passport).



If all the mandatory documents are not provided in original, the conventional regime on the VPSs' income will not be applied directly, and they will be subject to IRPEF withholding tax for 30% (art. 24, par.1-ter of Presidential Decree no. 600/1973).

VPSs can apply for reimbursement of IRPEF tax paid in Italy to the Revenue Agency (Centro Operativo di Pescara – via Rio Sparto, 21 65129 Pescara – Italy (fax 085/52145 – e-mail: [cop.pescara.rimborsinonresidenti@agenziaentrate.it](mailto:cop.pescara.rimborsinonresidenti@agenziaentrate.it)) through an appropriate request procedure (form D – “altri redditi”, available on the Revenue Agency webpage at: [https://www.agenziaentrate.gov.it/wps/file/Nsilib/Nsi/Archivio/Normativa+prassi+archivio+documentazione/Provvedimenti/Provvedimenti+soggetti/2013/Luglio+2013+Provvedimenti/Provvedimento+10+luglio+2013+convenzione+modelli/TOTALE\\_Provvedimento+approvazione+modelli+del+Direttore\\_allegati\\_1\\_10\\_07\\_2013.pdf](https://www.agenziaentrate.gov.it/wps/file/Nsilib/Nsi/Archivio/Normativa+prassi+archivio+documentazione/Provvedimenti/Provvedimenti+soggetti/2013/Luglio+2013+Provvedimenti/Provvedimento+10+luglio+2013+convenzione+modelli/TOTALE_Provvedimento+approvazione+modelli+del+Direttore_allegati_1_10_07_2013.pdf)).

The form must be sent within 48 months from the date in which the tax was withheld at source, together with a certificate attesting the levy being imposed and the consequent right to reimbursement.

The Revenue Agency in Italy verifies whether the necessary conditions are met and, if considered appropriate, reimburses the IRPEF tax.

Upon request, at the end of the contract, UniCa can issue a certification of the grant payments received. VPSs receiving incomes for their self-employed work activity, subject to fiscal deductions and contributions, will receive the **CU Form** (*Certificazione Unica*). As withholding agent, UniCa will certify the amounts paid and deductions made according to the Italian fiscal system.

## PAYMENTS

VPSs will receive their payment at the end of the visit, after submitting a final report about the activities carried out at UniCa (countersigned by their sponsor colleague). Depending on the payroll system and the VPS's registration date at UniCa, the first payment can be postponed of one or two months: VPSs should sign their contract within the 5<sup>th</sup> of the month in order to obtain their payment at the end of the following month; otherwise, they will be paid two months later. In case a convention to avoid double taxation is applied directly, the VPS' payment cannot be processed until the hard copies of the statements/certifications provided by the foreign fiscal authorities has been received.

Payments are credited to the VPS's bank account through an international bank wire transfer. **Advanced payments are not allowed.**

Under exceptional and proven circumstances, for VPSs employees from private Universities or Governmental Organizations (including research agencies and institutions) not allowing their employees to receive direct payments by other Institutions, UniCa may transfer payments directly to their organizations, under a specific agreement or after the submission of an invoice (considering VAT, if due) or a request for an equivalent payment. The VPS' organization shall be responsible for submitting a specific request to the University of Cagliari at least four months before the VPS' arrival.

## DUTIES AND ACTIVITIES AT UNICA

VPSs should confirm their arrival and departure dates to/from Cagliari **at least 30 days in advance.**



At their arrival, VPSs will attend the referring Office to sign their contract and register their position.

VPSs should spend the whole appointed period at UniCa and are kindly invited not to leave Cagliari without a previous agreement with the VPS Office. Any possible change to their initial stay plan should be agreed with the hosting Department and the VPS Office.

VPSs are invited to attend the cultural and scientific activities organized at UniCa during their stay.

## **HEALTH INSURANCE**

### **European Citizens**

EU Citizens staying in Italy for less than three months and covered by a proper national social security scheme, can get all the sanitary services provided by the Italian law, showing their "European Health Insurance Card – EHIC-TEAM" (or a substitutive temporary certificate). They will receive the same services as the Italian citizens for free or under a prescription charge (Italian National Health Service "ticket").

### **Non-EU Citizens**

Non-EU Citizens are invited to extend their health coverage to Italy or to subscribe a private health policy for their period in Cagliari, before leaving their Countries. Registration for the Italian National Health Service is allowed only to foreign citizens spending in Italy more than three months and applying for a residence permit.

## **PERSONAL DATA TREATMENT**

All the documents regarding personal data treatment based on the Italian Legislative Decree no. 196/2003 (*Regulations on personal data protection*), in particular the art. 13 thereof, are available on the webpage: <http://www.unica.it/pub/3/show.jsp?id=360&iso=192&is=3>.

## **INFORMATION AND CONTACT**

According to the Italian Law 241/1990 - art. 5, the responsible for this administrative procedure is Claudia Cottu, Secretary of the Department of Economics and Business Science.

For further information, please contact [segreteria@unica.it](mailto:segreteria@unica.it), tel. +39 070 675 3308.

The Director of

Department of Economics and Business Science

Prof. Patrizio Monfardini