

# INSTRUCTIONS FOR FUNDED TRAINEES

Trainees are entitled to receive a fixed grant that does not necessarily cover all expenses related to attending the Training School. The Trainee Grant is a contribution to the overall travel, accommodation and meal expenses of the Grantee. Different Grant amount can be attributed to each trainee (COST Vademecum p 25-26).

Before the respective Training School takes place, each Trainee entitled to reimbursement must receive an official Grant Letter from e-COST, mentioning the dates and the place of the event and the fixed amount of the grant.

The Trainee Grant is allocated after the Training school and upon attendance for each day of the whole training school duration.

In order for the payment to be processed by the TIDES Grant Holder (INGV), the Trainees have to send by e-mail to the Grant Holder manager [julie.baron@ingv.it](mailto:julie.baron@ingv.it) the following **mandatory** documents:

- 1) **A pdf scan-copy of the signed Grant Letter with the following quote: “I accept the mentioned conditions”**
- 2) **A pdf scan-copy of their ID card or passport (if Trainees are new to TIDES)**
- 3) **A fiscal residence certificate** between their country of residence and Italy if Trainees intend to be reimbursed on their **personal bank account** \*
- 4) **An expense summary** if Trainees intend to be reimbursed on their **institutional bank account** \*

These documents have to be sent as soon as possible!!!!!!!!!!!!!!

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*\* To comply with Italian taxation laws, INGV is forced to apply advance taxation (either 19% or 29%) to all money payments that may constitute income. To avoid such taxation, participants can:*

- ✓ *specify in e-COST the bank account of their institution (rather than their personal one), so that related money will be transferred to their institution. Their institution will then reimburse them. In such case, there is no taxation involved from our side. Of course, check first with your administration! The expense summary template has to be asked to the Grant Holder Manager.*
- ✓ *A second way to avoid Italian taxation is to provide evidence that they are paying tax in another country (in that case, they cannot be taxed twice!). Participants claim that by sending us a Certificate of Residence. This document is issued by the competent taxes authority to a country resident, who requires proof of resident status for the purposes of claiming tax benefits under the Comprehensive Double Taxation Agreements. You can find tax treaties between Italy and many countries at the following link: <http://www.finanze.gov.it/opencms/it/fiscalita-comunitaria-e-internazionale/convenzioni-e-accordi/convenzioni-per-evitare-le-doppie-imposizioni/index.html>*