

NOTICE TO THE WORKER

ON ELIGIBILITY CRITERIA FOR THE INCOME TAX BONUS pursuant to ART. 13, C. 1-bis, Presidential Decree no. 917/1986

The workers who, for fiscal year 2018:

- 1) **produce employment and/or employment-like income;**
- 2) **have a total income not exceeding € 26,600;**
- 3) **produce** employment or employment-like income, which generates a **positive gross tax** (after employment-related deductions only),

qualify for a **monthly bonus** with a **maximum annual amount of € 960** (to be prorated if the length of the employment relationship is less than one year).

The withholding agent (the employer or client) **will pay to entitled workers the above bonus automatically based on the information in its possession.**

It should be noted that in the case of **total annual income of less than € 8,000** (so-called insufficient), the bonus, where it has been paid monthly a positive gross tax (after employment-related deductions only) during the year, must be returned in full with the income tax return (mod. 730/UNICO). If this applies to you and you wish to avoid having to return the bonus, we invite you to submit as soon as possible the **form for not applying the bonus** attached to this statement, **duly completed.**

That said, it should be noted that actual eligibility for the bonus as well as the relating amount may be influenced by **potential personal situations** that exist in addition to the employment relationship with FBK. If this is your case, please submit as soon as possible the form attached to this notice, duly completed, at your earliest convenience.

Such specific cases include the following situations:

1. **If you have received the bonus, during 2018, for previous employment relationships.**
In this case, the employee may be entitled to a bonus amount lower than the one determined by FBK.
2. **If you receive employee and/or employee-like compensation in addition to the employment relationship existing with FBK.**
If you have more than one employment relationships (employee or employee-like) at the same time, you can consider claiming the amount to one of the withholding agents only, based on your total income status.
3. **If you think you will produce, during fiscal year 2018, a total income exceeding € 26,600** from income produced in addition to that paid by FBK (income from buildings with the exception of income for the main residence, income from land, self-employment income, capital income, business income, other income such as scholarships, additional income other than the advanced payment of severance pay). Workers with a total **income exceeding € 26,600** are not eligible for the bonus and are required to **return it in full** the event they had received it.

Promptly reporting the situations listed above will **prevent** that, based only on income data available to FBK, you are paid a bonus you will then have to return entirely or partly at the time of tax adjustment (end-of-year or employment relationship expiration) or tax return (form 730/UNICO).

In order to avoid the above situation, we encourage you to communicate the above information as soon as possible by turning in the **form attached** to this information letter, **duly completed.**

Warning: Please be reminded that completing the notice is not mandatory and if you do not turn it in, FBK will pay the bonus according to eligibility criteria based on the information available to it.

**STATEMENT FOR THE PURPOSES
OF PAYMENT OF THE BONUS PURSUANT TO ART. 13, c. 1-bis, DPR n. 917/1986**

I, the undersigned, _____, employee/coordinated and continued collaborator of Fondazione Bruno Kessler, in accordance with the provisions contained in art. 13, c. 1-bis, DPR n. 917/1986 that provide for, under specific income conditions, eligibility to receive a bonus whose annual maximum amount is €960.00,

☐ request not to receive the bonus;

☐ hereby inform you that I have received the bonus pursuant to art. 13, c. 1-bis, of DPR 917/1986 during previous work relationships during 2018 in the amount of € _____ for a work period of _____ days and an income of € _____;

☐ hereby inform you that I will presumably earn during 2018 other income, in addition to that arising from employment at FBK, in the amount of € _____ and request that it is taken into account for the purposes of the above bonus eligibility criteria.

Sincerely,

Trento, _____

Signature
