



SCUOLA INTERNAZIONALE SUPERIORE DI STUDI AVANZATI
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**Object: Reimbursement of expenses incurred while on a mission abroad.
Ministry for Foreign Affairs' Decree dated 23 March 2011.**

This is to inform you of the new regulations for reimbursement of expenses incurred while on missions abroad, in accordance with the Ministry for Foreign Affairs' Decree dated 23 March 2011.

Two different and separate procedures for reimbursement of expenses incurred while on a mission abroad can be applied to SISSA personnel.

The Decree divides the personnel into two classes (class 1 and class 2)

Class 1 includes: professors, researchers, the Director, and the Administrative Director;

Class 2 includes: technical and administrative personnel, SISSA PhD students, holders of fellowships, research contracts (“assegni di ricerca”) and external personnel.

Reimbursement upon presentation of original receipts

The following reimbursements are allowed to personnel on missions abroad, according to the grouping of the countries of destination indicated in the attached table A:

- The reimbursement of travel expenses
- The reimbursement of accommodation expenses according to the following regulations:
 - personnel belonging to class 1: within the limit of 1st category, 4-star (not luxury) accommodation;
 - personnel belonging to class 2 : within the limit of 2nd category, 3-star accommodation
- The reimbursement of meal expenses within the daily limits (see table B) for one or more meals for each day of the mission
- The reimbursement of urban transport expenses or taxis, only if previously authorized, or shuttle service “Science Bus” to/from the airports, stations or ports, in Italy and abroad, to the places where the missions are carried out.



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The Decree allows the reimbursement of accommodation in residences of the same category as that due to each class of the above-mentioned personnel, for missions of more than 10 days, if this is cheaper than hotel accommodation.

In all cases the reimbursement will be made upon presentation of valid documentation proving the utilization of restaurants and hotel/residence accommodation.

Per Diem reimbursement (*)

On request of those interested, and for missions of more than one day, SISSA may authorize a priori, in addition to travel expenses, the payment of a per diem (see table C).

No urban transport reimbursement is allowed; only the expenses for out-of-town transport are refundable.

Per diem reimbursement is not permitted when the accommodation of personnel is paid by the administration, European Community institutions or foreign countries; in this case only reimbursement of travel and meal expenses is allowed.

Please note that this Decree establishes only procedure and the amounts of the reimbursement, while the fiscal regulations, as foreseen in Art 51 , comma 5 of TUIR, still apply; therefore the tax-free amount of the per diem is equal to € 77,47(daily); the amounts indicated in table C which exceed € 77,47 will be considered taxable and as part of one's personal income.

*** Please note that this type of reimbursement cannot be requested at present because the Ministry has not yet clarified the taxable amount of the reimbursement that should be calculated before tax , as was previously the case for per diem on missions abroad.**

The administration will inform you as soon as it will be possible to request this type of reimbursement.

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