

## Salary Levels - Professors and Researchers

Professors and researchers who have carried out their **research activities abroad for at least two consecutive years** and who move to Italy acquiring tax residency, are entitled to **significant tax benefits**.

In detail, they can benefit from the **exemption from payment** of personal income tax on 90% of the income received by the Italian university employing them, if they are hired with the role of "*Professore/ssa*" or "*Ricercatore/trice*".

**Italian citizens not registered to AIRE** (Registry Office for Italian Citizens Residing Abroad) are also entitled.

Benefits are applied to the tax period when the researcher becomes "tax resident" in Italy and in the following 5 tax years, provided that he/she remains a tax resident in Italy. The exemption is extended beyond the minimum duration under the following circumstances:

- **8 years**, in case of dependent child (pre-adoption foster care is envisaged too), or when purchasing a house in Italy (the purchase can be done prior to the tax residency acquisition (up to 12 months) or after the person becomes tax resident in Italy).
- 11 years, in case the professor/researcher has at least 2 minor dependent children
- 13 years, in case the professor/researcher has at least 3 minor dependent children.

The partners of professors or researchers moving to Italy can also be entitled to tax benefits or exemptions should they possess the requisites provided for by the Italian tax legislation (foreign tax residence for the last two years, obtainment of Italian residence, etc.). Specific information and support shall be provided by the partner's employer or accountant.

More details in the website of the Italian Income Revenue Authority.

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The following tables show yearly gross amounts, estimated yearly net amounts and estimated monthly net amounts with and without tax benefits (€) for the following positions:

- Full professor (Professore/ssa Ordinario/a)
- Associate Professor (*Professore/ssa Associato/a*)
- Non-tenured and Tenure-track Researcher (*Ricercatore/trice lettera A, Ricercatore/trice lettera B e RTT*)



The positions of Full and Associate Professor are broken down into different economic levels, according to the Italian Law. Further information is available on the webpage section: <u>An academic career path in Italy</u>.

Please note that the net amounts indicated in the following tables are estimated figures, that may vary depending on different criteria, such as insurance costs, family benefits, place of residence, etc.

(Information updated in November 2025)

## Full Professor – Professore/ssa ordinario/a

FULL TIME			PART TIME		
Full Time Full Professor - level 0	without tax benefits (€)	with tax benefits (€)	Part Time Full Professor – level 0	without tax benefits (€)	with tax benefits (€)
Gross amount per year	81.409,70	81.409,70	Gross amount per year	53.267,15	53.267,15
Net amount per year	48.786,41	72.677,89	Net amount per year	34.412,50	47.429,77
Estimated monthly net amount (13 months)	3.752,80	5.590,61	Estimated monthly net amount (13 months)	2.647,12	3.648,44
Full Time Full Professor – level 1	without tax benefits (€)	with tax benefits (€)	Part Time Full Professor - level 1	without tax benefits (€)	with tax benefits (€)
Gross amount per year	89.619,25	89.619,25	Gross amount per year	58.496,69	58.496,69
Net amount per year	52.955,33	79.991,80	Net amount per year	37.029,29	52.076,21
Estimated monthly net amount (13 months)	4.073,49	6.153,22	Estimated monthly net amount (13 months)	2.848,41	4.005,86
Full Time Full Professor – level 2	without tax benefits (€)	with tax benefits (€)	Part Time Full Professor – level 2	without tax benefits (€)	with tax benefits (€)
Gross amount per year	95.202,79	95.202,79	Gross amount per year	61.111,48	61.111,48
Net amount per year	55.805,57	84.992,21	Net amount per year	38.367,70	54.399,46
Estimated monthly net amount (13 months)	4.292,74	6.537,86	Estimated monthly net amount (13 months)	2.951,36	4.184,57
Full Time Full Professor – level 3	without tax benefits (€)	with tax benefits (€)	Part Time Full Professor – level 3	without tax benefits (€)	with tax benefits (€)
Gross amount per year	103.221,11	103.221,11	Gross amount per year	63.530,16	63.530,16



Net amount per year	59.866,40	92.116,48	Net amount per year	39.592,62	56.548,45
Estimated monthly net amount (13 months)	4.605,11	7.085,88	Estimated monthly net amount (13 months)	3.045,59	4.349,88
Full Time Full Professor - level 4	without tax benefits (€)	with tax benefits (€)	Part Time Full Professor – level 4	without tax benefits (€)	with tax benefits (€)
Gross amount per year	107.230,25	107.230,25	Gross amount per year	64.739,48	64.739,48
Net amount per year	61.896,82	95.678,61	Net amount per year	40.205,08	57.622,93
Estimated monthly net amount (13 months)	4.761,29	7.359,89	Estimated monthly net amount (13 months)	3.092,70	4.432,53
Full Time Full Professor – level 5	without tax benefits (€)	with tax benefits (€)	Part Time Full Professor – level 5	without tax benefits (€)	with tax benefits (€)
Gross amount per year	115.248,49	115.248,49	Gross amount per year	67.158,13	67.158,13
Net amount per year	65.957,61	102.802,81	Net amount per year	41.429,99	59.771,90
Estimated monthly net amount (13 months)	5.073,66	7.907,91	Estimated monthly net amount (13 months)	3.186,92	4.597,84
Full Time Full Professor - level 6	without tax benefits (€)	with tax benefits (€)	Part Time Full Professor – level 6	without tax benefits (€)	with tax benefits (€)
Gross amount per year	119.257,62	119.257,62	Gross amount per year	68.367,47	68.367,47
Net amount per year	67.988,02	106.364,93	Net amount per year	42.042,45	60.846,40
Estimated monthly net amount (13 months)	5.229,85	8.181,92	Estimated monthly net amount (13 months)	3.234,03	4.680,49
Full Time Full Professor – level 7	without tax benefits (€)	with tax benefits (€)	Part Time Full Professor – level 7	without tax benefits (€)	with tax benefits (€)
Gross amount per year	127.275,88	127.275,88	Gross amount per year	70.786,12	70.786,12
Net amount per year	72.048,82	113.489,15	Net amount per year	43.267,37	62.995,37
Estimated monthly net amount (13 months)	5.542,22	8.729,93	Estimated monthly net amount (13 months)	3.328,26	4.845,80
Full Time Full Professor - level 8	without tax benefits (€)	with tax benefits (€)	Part Time Full Professor – level 8	without tax benefits (€)	with tax benefits (€)
Gross amount per year	129.748,19	129.748,19	Gross amount per year	71.995,45	71.995,45
Net amount per year	73.300,91	115.685,80	Net amount per year	43.879,83	64.069,86
Estimated monthly net amount (13 months)	5.638,53	8.898,91	Estimated monthly net amount (13 months)	3.375,37	4.928,45



Full Time Full Professor – level 9	without tax benefits (€)	with tax benefits (€)	Part Time Full Professor – level 9	without tax benefits (€)	with tax benefits (€)
Gross amount per year	134.692,81	134.692,81	Gross amount per year	74.414,09	74.414,09
Net amount per year	75.805,09	120.079,09	Net amount per year	45.104,74	66.218,82
Estimated monthly net amount (13 months)	5.831,16	9.236,85	Estimated monthly net amount (13 months)	3.469,60	5.093,76
Full Time Full Professor – level 10	without tax benefits (€)	with tax benefits (€)	Part Time Full Professor – level 10	without tax benefits (€)	with tax benefits (€)
Gross amount per year	137.165,10	137.165,10	Gross amount per year	75.623,43	75.623,43
Net amount per year	77.057,17	122.275,72	Net amount per year	45.717,20	67.293,32
Estimated monthly net amount (13 months)	5.927,47	9.405,82	Estimated monthly net amount (13 months)	3.516,71	5.176,41
Full Time	without tax	with tax benefits	Part Time	without tax	with tax benefits
Full Professor  – level 11	benefits (€)	(€)	Full Professor  - level 11	benefits (€)	(€)
Gross amount per year	142.109,71	142.109,71	Gross amount per year	78.042,07	78.042,07
Net amount per year	79.561,34	126.669,00	Net amount per year	46.942,11	69.442,28
Estimated monthly net amount (13 months)	6.120,10	9.743,77	Estimated monthly net amount (13 months)	3.610,93	5.341,71



## Associate Professor – Professore/ssa Associato/a

FULL TIME			PART TIME		
Full Time Associate Professor – level 0	without tax benefits (€)	with tax benefits (€)	Part Time Associate Professor - level 0	without tax benefits (€)	with tax benefits (€)
Gross amount per year	57.132,90	57.132,90	Gross amount per year	39.166,23	39.166,23
Net amount per year	36.428,29	51.009,07	Net amount per year	27.353,68	34.895,95
Estimated monthly net amount (13 months)	2.802,18	3.923,77	Estimated monthly net amount (13 months)	2.104,13	2.684,30
Full Time Associate Professor - level 1	without tax benefits (€)	with tax benefits (€)	Part Time Associate Professor – level 1	without tax benefits (€)	with tax benefits (€)
Gross amount per year	60.732,99	60.732,99	Gross amount per year	41.033,20	41.033,20
Net amount per year	38.270,22	54.228,45	Net amount per year	28.287,89	36.554,76
Estimated monthly net amount (13 months)	2.943,86	4.171,42	Estimated monthly net amount (13 months)	2.175,99	2.811,90
Full Time Associate Professor - level 2	without tax benefits (€)	with tax benefits (€)	Part Time Associate Professor – level 2	without tax benefits (€)	with tax benefits (€)
Gross amount per year	66.553,00	66.553,00	Gross amount per year	44.767,18	44.767,18
Net amount per year	41.225,61	59.413,33	Net amount per year	30.156,32	39.872,40
Estimated monthly net amount (13 months)	3.171,20	4.570,26	Estimated monthly net amount (13 months)	2.319,72	3.067,11
Full Time Associate Professor - level 3	without tax benefits (€)	with tax benefits (€)	Part Time Associate Professor – level 3	without tax benefits (€)	with tax benefits (€)
Gross amount per year	70.498,12	70.498,12	Gross amount per year	46.634,19	46.634,19
Net amount per year	43.239,33	62.946,18	Net amount per year	31.090,55	41.531,23
Estimated monthly net amount (13 months)	3.326,10	4.842,01	Estimated monthly net amount (13 months)	2.391,58	3.194,71
Full Time Associate Professor - level 4	without tax benefits (€)	with tax benefits (€)	Part Time Associate Professor – level 4	without tax benefits (€)	with tax benefits (€)
Gross amount per year	76.192,28	76.192,28	Gross amount per year	48.361,15	48.361,15
Net amount per year	46.123,11	68.005,44	Net amount per year	31.954,70	43.065,64
Estimated monthly net amount (13 months)	3.547,93	5.231,19	Estimated monthly net amount (13 months)	2.458,05	3.312,74
Full Time Associate Professor - level 5	without tax benefits (€)	with tax benefits (€)	Part Time Associate Professor – level 5	without tax benefits (€)	with tax benefits (€)
Gross amount per year	79.039,35	79.039,35	Gross amount per year	49.224,65	49.224,65
Net amount per year	47.564,99	70.535,06	Net amount per year	32.386,78	43.832,86
Estimated monthly net amount (13 months)	3.658,85	5.425,77	Estimated monthly net amount (13 months)	2.491,29	3.371,76



Full Time Associate Professor - level 6	without tax benefits (€)	with tax benefits (€)	Part Time Associate Professor – level 6	without tax benefits (€)	with tax benefits (€)
Gross amount per year	84.733,48	84.733,48	Gross amount per year	50.951,59	50.951,59
Net amount per year	50.448,75	75.594,29	Net amount per year	33.250,92	45.367,25
Estimated monthly net amount (13 months)	3.880,67	5.814,95	Estimated monthly net amount (13 months)	2.557,76	3.489,79
Full Time Associate Professor - level 7	without tax benefits (€)	with tax benefits (€)	Part Time Associate Professor – level 7	without tax benefits (€)	with tax benefits (€)
Gross amount per year	87.580,53	87.580,53	Gross amount per year	51.815,10	51.815,10
Net amount per year	51.890,63	78.123,90	Net amount per year	33.683,01	46.134,47
Estimated monthly net amount (13 months)	3.991,59	6.009,53	Estimated monthly net amount (13 months)	2.591,00	3.548,81
Full Time Associate Professor - level 8	without tax benefits (€)	with tax benefits (€)	Part Time Associate Professor – level 8	without tax benefits (€)	with tax benefits (€)
Gross amount per year	93.274,71	93.274,71	Gross amount per year	53.542,05	53.542,05
Net amount per year	54.774,42	83.183,17	Net amount per year	34.547,15	47.668,87
Estimated monthly net amount (13 months)	4.213,42	6.398,71	Estimated monthly net amount (13 months)	2.657,47	3.666,84
Full Time Associate Professor - level 9	without tax benefits (€)	with tax benefits (€)	Part Time Associate Professor – level 9	without tax benefits (€)	with tax benefits (€)
Gross amount per year	95.030,40	95.030,40	Gross amount per year	54.405,55	54.405,55
Net amount per year	55.663,58	84.743,11	Net amount per year	34.979,24	48.436,09
Estimated monthly net amount (13 months)	4.281,81	6.518,70	Estimated monthly net amount (13 months)	2.690,71	3.725,85
Full Time Associate Professor –Level 10	without tax benefits (€)	with tax benefits (€)	Part Time Associate Professor – level 10	without tax benefits (€)	with tax benefits (€)
Gross amount per year	98.541,77	98.541,77	Gross amount per year	56.132,49	56.132,49
Net amount per year	57.441,89	87.862,96	Net amount per year	35.843,38	49.970,48
Estimated monthly net amount (13 months)	4.418,61	6.758,69	Estimated monthly net amount (13 months)	2.757,18	3.843,88
Full Time Associate Professor – level 11	without tax benefits (€)	with tax benefits (€)	Part Time Associate Professor – level 11	without tax benefits (€)	with tax benefits (€)
Gross amount per year	100.297,47	100.297,47	Gross amount per year	56.995,99	56.995,99
Net amount per year	58.331,06	89.422,90	Net amount per year	36.275,46	50.737,69
Estimated monthly net amount (13 months)	4.487,00	6.878,68	Estimated monthly net amount (13 months)	2.790,42	3.902,90
Full Time Associate Professor – level 12	without tax benefits (€)	with tax benefits (€)	Part Time Associate Professor – level 12	without tax benefits (€)	with tax benefits (€)



Gross amount per	103.808,86	103.808,86	Gross amount per	58.722,95	58.722,95
year			year		
Net amount per year	60.109,38	92.542,77	Net amount per year	37.139,61	52.272,10
Estimated monthly net amount (13 months)	4.623,80	7.118,67	Estimated monthly net amount (13 months)	2.856,89	4.020,93

## Non-tenured/Tenure-track Researcher – Ricercatore lettera a), Ricercatore lettera b) e RTT

Part-time Non-tenured Assistant Professor (Ricercatore lettera A tempo definito)	without tax benefits (€)	with tax benefits (€)
Gross amount per year	28.456,48	28.456,48
Net amount per year	21.690,31	25.376,88
Estimated monthly net amount (13 months)	1.668,49	1.952,07
Full-time Non-tenured assistant professor (Ricercatore lettera A tempo pieno e RTT)	without tax benefits (€)	with tax benefits (€)
Gross amount per year	39.224,28	39.224,28
Net amount per year	27.431,16	35.033,53
Estimated monthly net amount (13 months)	2.110,09	2.694,89
Full-time Tenure-track assistant professor (Ricercatore lettera B tempo pieno +20% e RTT tempo pieno +20%)	without tax benefits (€)	with tax benefits (€)
Gross amount per year	47.069,06	47.069,06
Net amount per year	31.377,17	42.040,17
Estimated monthly net amount (13 months)	2.413,63	3.233,86