Annex 5 – Methodology for calculating the country-specific ISEE (FLAT TAX) for the 2026/2027 academic year

Methodology for calculating the country-specific ISEE (for non-EU international students)

Definitions:

Per capita income in PPP for country X in €/Italy: the average over the last three years, as available on the World Bank website, of per capita GDP at purchasing power parity (PPP) relative to Italy, calculated using the following formula:

$$\frac{Three - year\ average\ GDP\ per\ capita\ (PPP)\ of\ country\ X, USD}{Three - year\ average\ GDP\ per\ capita\ (PPP), Italy, USD} GDP\ per\ capita, Italy, previous\ year,$$

ISEE multiplicative factor = ratio between the ISEE threshold for the No Tax Area and the ISEE threshold for students independent of their family of origin:

$$\frac{ISEE\ threshold\ for\ the\ No\ Tax\ Area}{ISEE\ threshold\ independent} = 3$$

The country-specific **ISEE** for country X is determined according to the following formula:

$$Multiplicative\ factor\ \times\ GDP\ per\ capita\ (PPP)\ of\ country\ X\ in\ EUR/Italy$$

REMARKS:

1) Each country's GDP in PPP terms, expressed in USD, is updated annually using figures from the World Bank. Italy's GDP per capita in EUR is updated annually using the value for the previous year as published by ISTAT. Il fattore moltiplicativo rimane costante. The calculation is performed for all countries in the World Bank list.
2) For non-poor countries, the methodology determines a country-specific ISEE that would place the student (should they opt for this option) in the ISEE bracket above EUR 60,000.00 (the maximum threshold for eligibility for the reduction), in the same way as in the case of non-submission of the ISEE declaration. In other words, in the case of non-poor countries, there is no need for them to be formally excluded, as the outcome would in any case be unfavourable.
3) The fee amount shall be *determined based on the type of enrolment and the merit requirement.
   Simplified income indicator (below the EUR 30,000.00 threshold)
   EUR 380.00 per matriculated student or student in subsequent years within the standard programme duration with merit (A–B)*
   EUR 580.00 for students within the standard programme duration without merit (D)*
   EUR 880.00 for students beyond the standard programme duration with merit (C)*
   EUR 1,080.00 for students beyond the standard programme duration without merit (E)*
   Simplified income indicator (above EUR 30,000.00 and up to EUR 60,000.00)
   The calculation shall be carried out using the contribution rates established for each type of programme and enrolment status, with a minimum required contribution determined by the fixed amounts set out above.

*** Merit brackets**
A–B: first-year student or student in subsequent years, not beyond the first year beyond the standard programme duration, meeting the merit requirement
C: student enrolled beyond the standard programme duration with merit requirement
D: student within the standard programme duration without merit requirement
E: student beyond the standard programme duration without merit requirement

Least developed and developing countries – Ministerial Decree (MUR) No. 176 of 24 February 2026

Afghanistan	Chad	Guinea	Malawi	Senegal	Timor-Leste
Angola	Comoros	Guinea-Bissau	Mali	Sierra Leone	Togo
Bangladesh	Democratic People's Republic of Korea	Haiti	Mauritania	Solomon Islands	Tuvalu
Benin	Democratic Republic of the Congo	Kiribati	Mozambique	Somalia	Uganda
Burkina Faso	Djibouti	Lao People's Democratic Republic	Myanmar	South Sudan	Yemen
Burundi	Eritrea	Lesotho	Nepal	Sudan	Zambia
Cambodia	Ethiopia	Liberia	Niger	Syrian Arab Republic	
Syrian Arab Republic	Zambia	Madagascar	Rwanda	Tanzania	

For the least developed countries listed in the table above, the notional ISEE is determined at the level of income band 1 (ISEE values from EUR 0 to EUR 30,000.00).