



Università
Ca' Foscari
Venezia

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 dependent children
- **13 years**, in case the professor/researcher has at least 3 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](#).

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: [An academic career path in Italy](#).

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 2024)

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 | 80.916,10 € | 80.916,10 € | Gross amount per year | 52.944,19 € | 52.944,19 € |
| Net amount per year | 48.535,24 € | 72.237,24 € | Net amount per year | 34.250,54 € | 47.142,20 € |
| Estimated monthly net amount (13 months) | 3.733,48 € | 5.556,71 € | Estimated monthly net amount (13 months) | 2.634,66 € | 3.626,32 € |
| 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 | 89.075,88 € | 89.075,88 € | Gross amount per year | 58.142,01 € | 58.142,01 € |
| Net amount per year | 52.678,89 € | 79.506,80 € | Net amount per year | 36.851,47 € | 51.760,46 € |
| Estimated monthly net amount (13 months) | 4.052,22 € | 6.115,91 € | Estimated monthly net amount (13 months) | 2.834,73 € | 3.981,57 € |
| 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 | 94.625,58 € | 94.625,58 € | Gross amount per year | 60.740,96 € | 60.740,96 € |
| Net amount per year | 55.511,84 € | 84.476,90 € | Net amount per year | 38.179,70 € | 54.069,63 € |
| Estimated monthly net amount (13 months) | 4.270,14 € | 6.498,22 € | Estimated monthly net amount (13 months) | 2.936,90 € | 4.159,20 € |

| 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 | 102.595,27 € | 102.595,27 € | Gross amount per year | 63.144,97 € | 63.144,97 € |
| Net amount per year | 59.548,05 € | 91.557,98 € | Net amount per year | 39.397,19 € | 56.205,59 € |
| Estimated monthly net amount (13 months) | 4.580,62 € | 7.042,92 € | Estimated monthly net amount (13 months) | 3.030,55 € | 4.323,51 € |
| 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 | 106.580,11 € | 106.580,11 € | Gross amount per year | 64.346,96 € | 64.346,96 € |
| Net amount per year | 61.566,15 € | 95.098,50 € | Net amount per year | 40.005,94 € | 57.273,56 € |
| Estimated monthly net amount (13 months) | 4.735,86 € | 7.315,27 € | Estimated monthly net amount (13 months) | 3.077,38 € | 4.405,66 € |
| 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 | 114.549,74 € | 114.549,74 € | Gross amount per year | 66.750,95 € | 66.750,95 € |
| Net amount per year | 65.602,33 € | 102.179,52 € | Net amount per year | 41.223,43 € | 59.409,50 € |
| Estimated monthly net amount (13 months) | 5.046,33 € | 7.859,96 € | Estimated monthly net amount (13 months) | 3.171,03 € | 4.569,96 € |
| 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 | 118.534,56 € | 118.534,56 € | Gross amount per year | 67.952,95 € | 67.952,95 € |
| Net amount per year | 67.620,43 € | 105.720,04 € | Net amount per year | 41.832,17 € | 60.477,48 € |
| Estimated monthly net amount (13 months) | 5.201,57 € | 8.132,31 € | Estimated monthly net amount (13 months) | 3.217,86 € | 4.652,11 € |
| 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 | 126.504,21 € | 126.504,21 € | Gross amount per year | 70.356,93 € | 70.356,93 € |
| Net amount per year | 71.656,62 € | 112.801,07 € | Net amount per year | 43.049,66 € | 62.613,42 € |

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|--|-----------------------------|--------------------------|--|-----------------------------|--------------------------|
| Estimated monthly net amount (13 months) | 5.512,05 € | 8.677,01 € | Estimated monthly net amount (13 months) | 3.311,51 € | 4.816,42 € |
| 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 | 128.961,53 € | 128.961,53 € | Gross amount per year | 71.558,93 € | 71.558,93 € |
| Net amount per year | 72.901,11 € | 114.984,39 € | Net amount per year | 43.658,41 € | 63.681,40 € |
| Estimated monthly net amount (13 months) | 5.607,78 € | 8.844,95 € | Estimated monthly net amount (13 months) | 3.358,34 € | 4.898,57 € |
| 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 | 133.876,16 € | 133.876,16 € | Gross amount per year | 73.962,92 € | 73.962,92 € |
| Net amount per year | 75.390,11 € | 119.351,05 € | Net amount per year | 44.875,89 € | 65.817,34 € |
| Estimated monthly net amount (13 months) | 5.799,24 € | 9.180,85 € | Estimated monthly net amount (13 months) | 3.451,99 € | 5.062,87 € |
| 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 | 136.333,47 € | 136.333,47 € | Gross amount per year | 75.164,92 € | 75.164,92 € |
| Net amount per year | 76.634,60 € | 121.534,36 € | Net amount per year | 45.484,64 € | 66.885,32 € |
| Estimated monthly net amount (13 months) | 5.894,97 € | 9.348,80 € | Estimated monthly net amount (13 months) | 3.498,82 € | 5.145,02 € |
| Full Time Full Professor – level 11 | without tax benefits | with tax benefits | Part Time Full Professor – level 11 | without tax benefits | with tax benefits |
| Gross amount per year | 141.248,10 € | 141.248,10 € | Gross amount per year | 77.568,89 € | 77.568,89 € |
| Net amount per year | 79.123,58 € | 125.901,01 € | Net amount per year | 46.702,12 € | 69.021,24 € |
| Estimated monthly net amount (13 months) | 6.086,43 € | 9.684,69 € | Estimated monthly net amount (13 months) | 3.592,47 € | 5.309,33 € |

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 | 56.786,51 € | 56.786,51 € | Gross amount per year | 38.928,76 € | 38.928,76 € |
| Net amount per year | 36.254,12 € | 50.699,80 € | Net amount per year | 27.234,52 € | 34.684,38 € |
| Estimated monthly net amount (13 months) | 2.788,78 € | 3.899,98 € | Estimated monthly net amount (13 months) | 2.094,96 € | 2.668,03 € |
| 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 | 60.364,76 € | 60.364,76 € | Gross amount per year | 40.784,41 € | 40.784,41 € |
| Net amount per year | 38.082,81 € | 53.899,66 € | Net amount per year | 28.163,07 € | 36.333,12 € |
| Estimated monthly net amount (13 months) | 2.929,45 € | 4.146,13 € | Estimated monthly net amount (13 months) | 2.166,39 € | 2.794,86 € |
| 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 | 66.149,50 € | 66.149,50 € | Gross amount per year | 44.495,75 € | 44.495,75 € |
| Net amount per year | 41.020,28 € | 59.053,12 € | Net amount per year | 30.020,17 € | 39.630,65 € |
| Estimated monthly net amount (13 months) | 3.155,41 € | 4.542,55 € | Estimated monthly net amount (13 months) | 2.309,24 € | 3.048,51 € |
| 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 | 70.070,69 € | 70.070,69 € | Gross amount per year | 46.351,44 € | 46.351,44 € |
| Net amount per year | 43.021,79 € | 62.564,53 € | Net amount per year | 30.948,73 € | 41.279,42 € |
| Estimated monthly net amount (13 months) | 3.309,37 € | 4.812,66 € | Estimated monthly net amount (13 months) | 2.380,67 € | 3.175,34 € |
| 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 | 75.730,33 € | 75.730,33 € | Gross amount per year | 48.067,93 € | 48.067,93 € |
| Net amount per year | 45.888,09 € | 67.593,12 € | Net amount per year | 31.807,65 € | 42.804,53 € |
| Estimated monthly net amount (13 months) | 3.529,85 € | 5.199,47 € | Estimated monthly net amount (13 months) | 2.446,74 € | 3.292,66 € |

| 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 | 78.560,13 € | 78.560,13 € | Gross amount per year | 48.926,20 € | 48.926,20 € |
| Net amount per year | 47.321,23 € | 70.107,41 € | Net amount per year | 32.237,11 € | 43.567,10 € |
| Estimated monthly net amount (13 months) | 3.640,09 € | 5.392,88 € | Estimated monthly net amount (13 months) | 2.479,78 € | 3.351,32 € |
| 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 | 84.219,74 € | 84.219,74 € | Gross amount per year | 50.642,67 € | 50.642,67 € |
| Net amount per year | 50.187,51 € | 75.135,96 € | Net amount per year | 33.096,01 € | 45.092,18 € |
| Estimated monthly net amount (13 months) | 3.860,58 € | 5.779,69 € | Estimated monthly net amount (13 months) | 2.545,85 € | 3.468,63 € |
| 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 | 87.049,54 € | 87.049,54 € | Gross amount per year | 51.500,94 € | 51.500,94 € |
| Net amount per year | 51.620,64 € | 77.650,24 € | Net amount per year | 33.525,48 € | 45.854,76 € |
| Estimated monthly net amount (13 months) | 3.970,82 € | 5.973,10 € | Estimated monthly net amount (13 months) | 2.578,88 € | 3.527,29 € |
| 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 | 92.709,18 € | 92.709,18 € | Gross amount per year | 53.217,42 € | 53.217,42 € |
| Net amount per year | 54.486,94 € | 82.678,83 € | Net amount per year | 34.384,38 € | 47.379,85 € |
| Estimated monthly net amount (13 months) | 4.191,30 € | 6.359,91 € | Estimated monthly net amount (13 months) | 2.644,95 € | 3.644,60 € |
| 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 | 94.454,23 € | 94.454,23 € | Gross amount per year | 54.075,69 € | 54.075,69 € |
| Net amount per year | 55.370,71 € | 84.229,31 € | Net amount per year | 34.813,85 € | 48.142,42 € |
| Estimated monthly net amount (13 months) | 4.259,29 € | 6.479,18 € | Estimated monthly net amount (13 months) | 2.677,99 € | 3.703,26 € |
| Full Time Associate Professor –Level 10 | without tax benefits | with tax benefits | Part Time Associate Professor – level 10 | without tax benefits | with tax benefits |

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|---|-----------------------------|--------------------------|---|-----------------------------|--------------------------|
| Gross amount per year | 97.944,30 € | 97.944,30 € | Gross amount per year | 55.792,17 € | 55.792,17 € |
| Net amount per year | 57.138,24 € | 87.330,24 € | Net amount per year | 35.672,75 € | 49.667,51 € |
| Estimated monthly net amount (13 months) | 4.395,25 € | 6.717,71 € | Estimated monthly net amount (13 months) | 2.744,06 € | 3.820,58 € |
| 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 | 99.689,36 € | 99.689,36 € | Gross amount per year | 56.650,41 € | 56.650,41 € |
| Net amount per year | 58.022,02 € | 88.880,72 € | Net amount per year | 36.102,21 € | 50.430,07 € |
| Estimated monthly net amount (13 months) | 4.463,23 € | 6.836,98 € | Estimated monthly net amount (13 months) | 2.777,09 € | 3.879,24 € |
| 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 year | 103.179,46 € | 103.179,46 € | Gross amount per year | 58.366,91 € | 58.366,91 € |
| Net amount per year | 59.789,56 € | 91.981,67 € | Net amount per year | 36.961,12 € | 51.955,17 € |
| Estimated monthly net amount (13 months) | 4.599,20 € | 7.075,51 € | Estimated monthly net amount (13 months) | 2.843,16 € | 3.996,55 € |

Non-tenured/Tenure-track Researcher – *Riccatore lettera a), Riccatore lettera b) e RTT*

| | | |
|---|-----------------------------|--------------------------|
| Part-time Non-tenured Assistant Professor (Riccatore lettera A tempo definito) | without tax benefits | with tax benefits |
| Gross amount per year | 28.283,95 € | 28.283,95 € |
| Net amount per year | 21.585,93 € | 25.223,02 € |
| Estimated monthly net amount (13 months) | 1.660,46 € | 1.940,23 € |
| Full-time Non-tenured assistant professor (Riccatore lettera A tempo pieno) | without tax benefits | with tax benefits |
| Gross amount per year | 38.986,46 € | 38.986,46 € |
| Net amount per year | 27.311,54 € | 34.821,12 € |
| Estimated monthly net amount (13 months) | 2.100,89 € | 2.678,55 € |
| Full-time Tenure-track assistant professor (Riccatore lettera B tempo pieno +20% e RTT tempo pieno +20%) | without tax benefits | with tax benefits |
| Gross amount per year | 46.783,68 € | 46.783,68 € |
| Net amount per year | 31.233,62 € | 41.785,28 € |
| Estimated monthly net amount (13 months) | 2.402,59 € | 3.214,25 € |