



## DEFINITION OF DEPENDENT FAMILY MEMBER FOR TAX PURPOSES

Under Article 12 of the Consolidated Income Tax Law, family members are considered to be tax dependent if they have a total annual income not exceeding € 2,840.51, gross of deductible expenses. The aforementioned limit is increased to € 4,000 for children up to 24 years old.

Cohabiting family members are considered to be the taxpayer's 'dependents', i.e:

- the spouse, including the de facto cohabitee (referred to in Law 76/2016)
- children on the family register;

## CONDITIONS FOR INCLUDING A NEW DEPENDENT FAMILY MEMBER FOR TAX PURPOSES

- The worker (owner) must be enrolled in the EBM Salute fund and have access to the [EBM Salute Platform](#);
- The family member who is a tax dependent must not be registered as a worker by EBM Salute in the reference year of the Policy.;

**PLEASE NOTE\_1:** The start date of coverage under the Tax Dependent Family Member Policy cannot be earlier than the start date of coverage under the Employee (Owner) Policy.

**PLEASE NOTE\_2:** Dependent family members will be retroactively entitled to benefits from the date they become eligible (date of birth for own children, date of change in family status for adopted children, date of marriage for spouses and date of commencement of cohabitation for "more uxorio" partners) or from 1 January of the year of inclusion, whichever is earlier.

**PLEASE NOTE\_3:** From the moment a new dependent is added, it will be necessary to wait at least 48 hours for technical verification of the Worker's (Owner's) Policy coverage in order to activate the Policy.

## ADD A NEW DEPENDENT FAMILY MEMBER

After logging in, the worker can add a new dependent family member by clicking on the "New Dependent Family Member for Tax Purposes" button.

Anagrafica Copertura **Familiari Fiscalmente a Carico** UniSalute Dati Utente Contatti

Familiari Fiscalmente a Carico

Nuovo Familiare Fiscalmente a Carico		
Elenco dei Familiari		
Nominativo	Codice Fiscale	Parentela
[REDACTED]	[REDACTED]	[REDACTED]

A page will then open where the employee must enter the tax code of the family member whom he or she claims to be a tax dependent:

Nuovo Familiare a Carico

Dati Anagrafici

Codice Fiscale\*



Salva



Annulla

**NB:** Check that the tax code entered is correct!

Nuovo Familiare a Carico

Dati Anagrafici

Codice Fiscale\*

Nome\*

Cognome\*

Sesso\*

 M  F

Dati Nascita

Data Nascita\*

Comune Nascita\*

Dati Residenza

Indirizzo\*

Civico

Stato Residenza\*

Comune\*

CAP\*

Dati Polizza

Anno Polizza

Parentela\*



Salva



Annulla

This page will display the data relating to the family member. Complete the missing personal data and indicate the relative where two different cases can be generated:

- Child (natural/adoptive);
- Spouse or Cohabitant.

## MANAGING OF DEPENDENT FAMILY MEMBERS


If the family member entered is a **Natural Child**, the system will automatically fill in the date of birth as per the indicated CF.

Dati Polizza

Anno Polizza: 2021

Parentela\*: Figlio/a

Figlio adottivo:

Data Nascita: 

If the family member is an **Adoptive Child**, the worker must tick the Adoptive Child box and fill in the date of adoption.

Dati Polizza

Anno Polizza: 2021

Parentela\*: Figlio/a

Figlio adottivo:

Data Adozione:

If the family member is a **Spouse** or **Cohabitant**, the worker must enter the date of marriage or the date on which the cohabitation began.

Dati Polizza

Anno Polizza: 2021

Parentela\*: Coniuge/Convivente

Data Matrimonio/inizio convivenza:

When you have finished entering your data, click on the button:



The **Dependent Period Start Date** is the date from which the family member is declared a tax dependent (pursuant to Article 12 of the TUIR) within the reference year. The dependent period start date cannot be earlier than the date of Birth, Adoption, Marriage or start of Cohabitation, as provided for by Article 12 of TUIR (tax year).

## MODIFICATION OF A FAMILY MEMBER

After logging in, the worker can edit the data of a family member by clicking on the corresponding line in the "Family members for tax purposes" menu.

[Familiari Fiscalmente a Carico](#)

Nuovo Familiare Fiscalmente a Carico		
Elenco dei Familiari		
Nominativo	Codice Fiscale	Parentela
██████████	██████████	██████
██████████	██████████	██████

## MANAGING OF DEPENDENT FAMILY MEMBERS

This will open the family member's file, which will contain personal details and a list of associated policies:

- Year 2020 if the family member was declared a dependent in 2020 through the UniSalute portal.  
No changes can be made for the year 2020.
- Year 2021 if:
  - the family member was declared a dependent in 2020 through the UniSalute portal;
  - the family member is added as a New Dependent during 2021.

Familiare a Carico

**Dati Anagrafici**

Codice Fiscale\*  Nome\*  Cognome\*  Sesso\*  M  F

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**Dati Nascita**

Data Nascita\*  Comune Nascita\*

**Dati Residenza**

Indirizzo\*  Civico  Stato Residenza\*    
 Comune\*  CAP\*

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**Polizze Annuali del Familiare**

Anno	Parentela	Data di Nascita/Adozione	Data Inizio Periodo a Carico	Data Fine Periodo a Carico	Azioni
2021	Figlio/a <input type="button" value="v"/>	<input type="text" value="██████"/>	01/02/21		<input type="button" value="Azioni"/>

To change your biographical data, simply go to the appropriate box and edit the data and click on the button

**PLEASE NOTE** that the tax code, date of birth, town of birth and gender cannot be changed.

It will only be possible to change the date of birth, adoption, marriage or commencement of cohabitation if the EBM Salute Fund has not yet made the first notification to the Insurer (UniSalute).

## DEPENDENT TERMINATION POLICY

In order to notify the loss of requirements for a dependent family member for tax purposes, as provided for in Article 12 of the Consolidated Income Tax Act, on the screen relating to the family member, the worker must click on the 'Actions' button and select the item 'Interrupt Dependent Policy'.

## MANAGING OF DEPENDENT FAMILY MEMBERS

Familiare a Carico

Dati Anagrafici  
 Codice Fiscale\* [redacted] Nome\* [redacted] Cognome\* [redacted] Sesso\*  M  F

Dati Nascita  
 Data Nascita\* [redacted] Comune Nascita\* [redacted]

Dati Residenza  
 Indirizzo\* [redacted] Civico [redacted] Stato Residenza\* ITALIA  
 Comune\* [redacted] CAP\* [redacted]

Salva Anagrafica

Polizze Annuali del Familiare					
Anno	Parentela	Data di Nascita/Adozione	Data Inizio Periodo a Carico	Data Fine Periodo a Carico	Azioni
2021	Figlio/a	[redacted]	01/02/21		<input type="button" value="Azioni"/>

Indietro

Interrompi Polizza a Carico  
Salva

The following window will then open:

### Interruzione Polizza

**ATTENZIONE! Questa azione è irreversibile.**  
 Una volta impostata la data di fine periodo a carico, la polizza non sarà più modificabile e il familiare non risulterà più a carico del lavoratore a partire da quella data. Per poter creare una nuova polizza sarà quindi necessario attendere fino all'anno successivo!

Impostare la data di Fine Periodo a Carico

[redacted]

Select the end-of-dependent period date and press "Abort Policy".

**PLEASE NOTE:** The termination date for each family member will commence on the 1st day of the month following the indicated End of Covered Period.

**Attention:** This action is **IRREVERSIBLE**, once completed it will no longer be possible to reset the dependent for the selected year. If the conditions set out in Article 12 of the Consolidated Income Tax Act are met, the Policy may be reactivated from the following tax year.