



UNIVERSITA' DEGLI STUDI "MAGNA GRAECIA" DI CATANZARO

COSTO ORARIO 2026 - ADEGUATO ALLE NUOVE TABELLE STIPENDIALI CCNL 2025/2027 - PERSONALE NON DOCENTE

EX CAT. E POS. ECON.	AREE		STIPENDIO BASE	IIS	DIFFERENZIALE STIPENDIALE ART.86 CCNL 18/01/2024	TOTALE TABELLARE al 01.01.2026	XIII al 01.01.2026	INDENNITA' DI ATENEO al 01.01.2026	IMA ANNUA/12 al 01.01.2026	TOTALE ANNUO (XIII+ATENEO+IMA) al 01.01.2026	COSTO ORARIO al 01.01.2026
B1	COLLABORATORI I		0	0	0	0	0	0	0	0	
B2		OP0	15,966.71	6,332.96	0.00	22,299.67	1,858.31	1,646.36	3,180.00	28,984.34	19.32
B3		OP1	15,966.71	6,332.96	1,107.72	23,407.39	1,950.62	1,646.36	3,180.00	30,184.37	20.12
B4		OP2	15,966.71	6,332.96	2,215.44	24,515.11	2,042.93	1,646.36	3,180.00	31,384.40	20.92
B5		OP3	15,966.71	6,332.96	3,323.16	25,622.83	2,135.24	1,646.36	3,180.00	32,584.43	21.72
B6		OP4	15,966.71	6,332.96	4,430.88	26,730.55	2,227.55	1,646.36	3,180.00	33,784.46	22.52
B7		OP5	15,966.71	6,332.96	5,538.80	27,838.47	2,319.87	1,646.36	3,180.00	34,984.70	23.32
						0.00					
C1			0	0	0	0.00	0	0	0	0.00	
C2		CO0	17,027.24	6,372.64	0.00	23,399.88	1,949.99	2,187.17	3,420.00	30,957.04	20.64
C3		CO1	17,027.24	6,372.64	1,246.20	24,646.08	2,053.84	2,187.17	3,420.00	32,307.09	21.54
C4		CO2	17,027.24	6,372.64	2,492.40	25,892.28	2,157.69	2,187.17	3,420.00	33,657.14	22.44
C5		CO3	17,027.24	6,372.64	3,738.60	27,138.48	2,261.54	2,187.17	3,420.00	35,007.19	23.34
C6		CO4	17,027.24	6,372.64	4,984.80	28,384.68	2,365.39	2,187.17	3,420.00	36,357.24	24.24
C7		CO5	17,027.24	6,372.64	6,231.00	29,630.88	2,469.24	2,187.17	3,420.00	37,707.29	25.14
						0.00					
D1	FUNZIONARI		0	0	0	0.00	0	0	0	0.00	
D2			0	0	0	0.00	0	0	0	0.00	
D3		FU0	20,149.15	6,545.24	0.00	26,694.39	2,224.53	3,026.46	3,660.00	35,605.38	23.74
D4		FU1	20,149.15	6,545.24	1,430.76	28,125.15	2,343.76	3,026.46	3,660.00	37,155.37	24.77
D5		FU2	20,149.15	6,545.24	2,861.52	29,555.91	2,462.99	3,026.46	3,660.00	38,705.36	25.80
D6		FU3	20,149.15	6,545.24	4,292.28	30,986.67	2,582.22	3,026.46	3,660.00	40,255.35	26.84
D7		FU4	20,149.15	6,545.24	5,723.04	32,417.43	2,701.45	3,026.46	3,660.00	41,805.34	27.87
D8		FU5	20,149.15	6,545.24	7,153.80	33,848.19	2,820.68	3,026.46	3,660.00	43,355.33	28.90
						0.00					
EP1	ELEVATE PROFESSIONALI LITA'		0	0	0	0.00	0	0	0	0.00	
EP2			0	0	0	0.00	0	0	IND. POSIZIONE	0.00	
EP3		EL0	23,348.43	6,682.26	0.00	30,030.69	2,502.56	3,577.20	14000	50,110.45	33.41
EP4		EL1	23,348.43	6,682.26	2,030.76	32,061.45	2,671.79	3,577.20	14000	52,310.44	34.87
EP5		EL2	23,348.43	6,682.26	4,061.52	34,092.21	2,841.02	3,577.20	14000	54,510.43	36.34
EP6		EL3	23,348.43	6,682.26	6,092.28	36,122.97	3,010.25	3,577.20	14000	56,710.42	37.81
EP7		EL4	23,348.43	6,682.26	8,123.04	38,153.73	3,179.48	3,577.20	14000	58,910.41	39.27
EP8		EL5	23,348.43	6,682.26	10,153.80	40,184.49	3,348.71	3,577.20	14000	61,110.40	40.74

CARICO ENTE

IRAP *0,5/100

INPDAP (11,65)

33% (24,20% A CARICO DEL DATORE DI LAVORO 8,80% DEL LAVORATORE)

OPERATORI 25%
COLLABORATORI 25,50%
FUNZIONARI 30%
ELEVATA PROFESSIONALITA' 35%

IRPEF 2026
23% FINO A 28.000 EURO
33% OLTRE 28.000 E FINO A 50.000 EURO
43% OLTRE 50.000 EURO