Appendice 1

Quadro sintetico della normativa sull’autonomia tributaria per comuni e regioni, anno di imposta 2014

Comuni

**IMU**

- **Aliquota standard:** 7,6‰ esclusa l’abitazione principale (precedentemente 4,0‰ per l’abitazione principale)
- **Possibilità di aumento o riduzione dell’aliquota fino a un max +/- 3,0‰ esclusa l’abitazione principale (precedentemente +/- 2,0‰ per l’abitazione principale)**
- **In caso di aumento tetto massimo collegato alle aliquote TASI (somma aliquote IMU+TASI non superiore a 10,6‰ e 6,0‰ per le abitazioni principali)**
- **Detrazione standard sull’abitazione principale (200 euro) con possibilità del comune di aumentarla anche fino ad azzerare l’imposta**

**TASI**

- **Aliquota standard:** 1,0‰
- **Possibilità di riduzione (fino ad azzeramento) o di aumento dell’aliquota. In caso di aumento tetto massimo collegato alle aliquote IMU (somma aliquote IMU+TASI non superiore a 10,6‰ e 6,0‰ per le abitazioni principali)**

NB: per il 2014 l’aliquota totale TASI non può comunque essere ≥ 2,5‰

**Addizionale comunale all’IRPEF**

- **Aliquota standard:** 0%
- **Possibilità di aumento dell’aliquota max + 0,8%**
- **Possibilità di differenziare le aliquote, ma esclusivamente in relazione agli scaglioni di reddito stabiliti per l’imposta erariale**
- **Possibilità di prevedere una soglia di esenzione**

Regioni

**IRAP**

- **Aliquota base:** 3,9% (aliquote base differenziate per pubblica amministrazione, banche e assicurazioni, e settore agricolo e titolari di concessioni statali)
- **Possibilità di aumento o riduzione dell’aliquota fino a un max +/- 0,92%**
Possibilità di differenziare l’aliquota autonoma per settori di attività e categorie di contribuenti

Possibilità dal 2013 di introdurre deduzioni e di ridurre l’aliquota autonoma fino ad azzerarla, a condizione che l’aliquota autonoma dell’addizionale regionale IRPEF non sia accresciuta oltre + 0,5%

Obbligo per le regioni in piano di rientro sanitario di applicare l’aliquota massima, più un aumento aggiuntivo di +0,15% per le regioni i cui piani di rientro non prevedono tagli sufficienti

Progressiva contrazione della base imponibile disposta con legge statale mediante successive deduzioni del costo del lavoro. Da ultimo la LdS per il 2015 stabilisce, a decorrere dal periodo d’imposta 2014, la deducibilità integrale del costo del lavoro a tempo indeterminato dalla base imponibile dell’IRAP, conferma dell’aliquota base del 3,9% e riconoscimento di un credito d’imposta per i contribuenti che non si avvalgono di lavoratori a tempo indeterminato

Addizionale regionale all’IRPEF

Aliquota standard: 1,23%

Possibilità di aumento dell’aliquota max + 0,5% (il margine di manovra aumenta per il 2014 a +1,1% e dal 2015 a +2,1%, con la manovrabilità delle detrazioni)

Possibilità di differenziare le aliquote per redditi, ma esclusivamente in relazione agli scaglioni di reddito stabiliti per l’imposta erariale

Possibilità di differenziare le aliquote per carichi familiari e situazioni di bisogno

Possibilità di introdurre detrazioni fiscali (carichi familiari e finalità sociali) dal 2015

Regioni in piano di rientro sanitario all’aliquota massima, più dal 2011 un aumento aggiuntivo di +0,3% per le regioni i cui piani di rientro sono stati giudicati insufficienti
**Tab. 1** – Addizionale comunale sull’IRPEF: distribuzione dei comuni in funzione dello sforzo fiscale residuo, anni di imposta 2012 - 14

<table>
<thead>
<tr>
<th>Sforzo potenziale aggiuntivo</th>
<th>% di comuni</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
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<table>
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<th>2013</th>
<th>2014</th>
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Fonte: elaborazioni Upb su dati Dipartimento delle finanze

(*) Comuni con aliquota massima (0,8%) in un sistema di aliquote progressive

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**Tab. 2** – Sforzo fiscale medio residuo ICI 2011 e IMU 2012-2013

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<th>Media dello sforzo residuo ponderata con la base imponibile</th>
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<th>2013</th>
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<td>Altri immobili</td>
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<table>
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<td>Altri immobili</td>
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<td>71,86%</td>
<td>63,87%</td>
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Fonte: elaborazioni Upb su dati Ifel
### Tab. 3 – Addizionale regionale IRPEF: aliquote deliberate dalle regioni e province autonome, anni di imposta 2009-2014

<table>
<thead>
<tr>
<th></th>
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<td>Classi</td>
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<td>0,80%</td>
<td>0,80%</td>
<td>Com</td>
<td>Scaglioni</td>
</tr>
</tbody>
</table>

### Regioni a statuto speciale

| Val d'Aosta                 | 0,00%     | 0,00%     | 0,00%                                         | 0,00%     | 0,00%     | 0,00%                                         | 0,00%     | 0,00%     | 0,00%                                         | 0,00%     | 0,00%     | 0,00%                                         | 0,00%     | 0,00%     | 0,00%                                         | 0,00%     |
| Bolzano                    | 0,00%     | 0,90%     | 0,00%                                         | -1,23%    | 0,00%     | -1,23%                                        | 0,00%     | -1,23%    | 0,00%                                         | 0,00%     | -0,73%    | 0,00%                                         | Classi |
| Trento                     | 0,00%     | 0,00%     | 0,00%                                         | 0,00%     | 0,00%     | 0,00%                                         | 0,00%     | 0,00%     | 0,00%                                         | 0,00%     | 0,00%     | 0,00%                                         | Classi |
| Friuli-Venezia-Giulia      | 0,00%     | 0,00%     | 0,00%                                         | -0,53%    | 0,00%     | -0,53%                                        | 0,00%     | -0,53%    | 0,00%                                         | 0,00%     | 0,00%     | 0,00%                                         | Classi |
| Sicilia                    | 0,50%     | 0,50%     | PdR                                           | 0,50%     | 0,50%     | PdR                                           | 0,50%     | 0,50%     | PdR                                           | 0,50%     | 0,50%     | PdR                                           | Classi |
| Sardegna                   | 0,00%     | 0,00%     | 0,00%                                         | 0,00%     | 0,00%     | 0,00%                                         | 0,00%     | 0,00%     | 0,00%                                         | 0,00%     | 0,00%     | 0,00%                                         | Classi |

Fonte: elaborazioni basate, per gli anni 2009-2013, sulle informazioni contenute nelle Istruzioni ai corrispondenti modelli di dichiarazione IRPEF e, per il 2014, sulle informazioni pubblicate, alla data del 21 gennaio 2015, sui siti istituzionali delle singole amministrazioni regionali.
### Tab. 4 – IRAP: aliquote deliberate dalle regioni e province autonome, anni di imposta 2009-2014

<table>
<thead>
<tr>
<th>Regioni a statuto ordinario</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
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<td>E</td>
<td>A</td>
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</table>

Fonte: Elaborazione sulle informazioni contenute nelle Istruzioni ai modelli di dichiarazione IRAP (in bozza per l’anno di imposta 2014)

Legenda: E = esenzione; A = aliquota agevolata; D = deduzione; Dt = detrazione; M = aliquota maggiorata

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<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
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Fonte: Elaborazione sulle informazioni contenute nelle Istruzioni ai modelli di dichiarazione IRAP (in bozza per l’anno di imposta 2014)

Legenda: E = esenzione; A = aliquota agevolata; D = deduzione; Dt = detrazione; M = aliquota maggiorata

14
**Tab. 5** – Addizionale regionale IRPEF: gettiti da sforzo fiscale, anni di imposta 2009-2013

<table>
<thead>
<tr>
<th>Regione</th>
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<th>2012</th>
<th>2013</th>
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<td>2.085.698</td>
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Fonte: Elaborazioni sui dati delle Analisi delle dichiarazioni IRPEF 2009-2012 e su stime delle manovre regionali fornite dal Dipartimento delle finanze
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<th>2013</th>
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**di cui: regioni non in piano di rientro**

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Fonte: Elaborazioni sui dati delle Analisi delle dichiarazioni IRAP 2009-2012 e su stime delle manovre regionali fornite dal Dipartimento delle finanze
### Tab. 7 – Addizionale regionale IRPEF: sforzo fiscale residuo, anni di imposta 2009-2013

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<th>2013</th>
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Fonte: Elaborazioni sui dati delle Analisi delle dichiarazioni IRPEF 2009-2012 e su stime delle manovre regionali fornite dal Dipartimento delle finanze
**Tab. 8** – IRAP. sforzo fiscale residuo, anni di imposta 2009-2013

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<th>2013</th>
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Fonte: Elaborazioni sui dati delle Analisi delle dichiarazioni IRAP 2009-2012 e su stime delle manovre regionali fornite dal Dipartimento delle finanze
**Tab. 9**  – Trasferimenti, risorse standard, patto di stabilità e sforzo fiscale dei comuni italiani, anni 2010-13

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Fonte: elaborazioni Upb su dati Ministero dell’interno e Ministero dell’economia
Fig. 1 – Addizionale comunale IRPEF: le scelte dei comuni. Percentuale di comuni in funzione del regime dell’addizionale comunale all’IRPEF adottato, anni di imposta 2012-14

Fonte: elaborazioni Upb su dati Dipartimento delle finanze
Fig. 2 – Sforzo fiscale medio residuo dell’addizionale comunale IRPEF per regione di appartenenza del comune, anno di imposta 2014

Fonte: elaborazioni Upb su dati Dipartimento delle finanze
Fig. 3 — Sforzo fiscale medio residuo dell’addizionale comunale IRPEF per dimensione demografica del comune, anno di imposta 2014

Fonte: elaborazioni Upb su dati Dipartimento delle finanze
**Fig. 4**  – Sforzo fiscale medio residuo dell’addizionale comunale IRPEF per livello di risorse nette procapite(*), anno di imposta 2014

[Bar chart showing the distribution of the sforzo fiscale medio residuo for different income levels (low, medium, high) and the percentage of the community's wealth allocated to different types of contributions.

Fonte: elaborazioni Upb su dati Dipartimento delle finanze  
(*) Terzili di entrate tributarie (IMU e IRPEF) + trasferimenti - contributo al patto di stabilità interno
Fig. 5 – Aliquote IMU: le scelte dei comuni. Percentuale di comuni in funzione del regime di aliquota adottata, anni di imposta 2012-13

Fonte: elaborazioni Upb su dati Ifel
Fig. 6 – Sforzo fiscale medio residuo IMU “altri immobili” per regione di appartenenza del comune, anno di imposta 2013

Fonte: elaborazioni Upb su dati Ifel
Fig. 7 – Sforzo fiscale medio residuo IMU “altri immobili” per dimensione demografica del comune, anno di imposta 2013

Fonte: elaborazioni Upb su dati Ifel
*Fig. 8* – Sforzo fiscale medio residuo IMU “altri immobili” per livello di risorse nette per capita (*), anno di imposta 2013

Fonte: elaborazioni Upb su dati Ifel, Ministero dell’interno e Ministero dell’economia

(*) Terzili di entrate tributarie (IMU e IRPEF) + trasferimenti – contributo di patto
Fig. 9  – ICI e IMU “altri immobili”: progressione nell’utilizzazione dello sforzo fiscale a partire dall’introduzione dell’imposta

Fonte: elaborazioni Upb su dati Ifel

Audizione dell’Ufficio parlamentare di bilancio sull’attuazione e le prospettive del federalismo fiscale
**Fig. 10** — Distribuzione del rapporto tra sforzo fiscale aggiuntivo e riduzione di risorse, 2010-13

Fonte: elaborazioni Upb su dati Ministero dell’interno e Ministero dell’economia

* Consigliere dell’Ufficio parlamentare di bilancio; Audizione dell’Ufficio parlamentare di bilancio sull’attuazione e le prospettive del federalismo fiscale alla Commissione parlamentare per l’attuazione del federalismo fiscal 22 gennaio 2015