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   Sommario/riassunto   This contribution focuses on three major aspects of the recently developed Corpus Interactional Humor (Corinth). First, it describes the socio-cognitive account of meaning, against the background of which the corpus is designed. Language use is basically a dynamic intersubjective process, in which interlocutors coordinate both their production and interpretation. An adequate analysis of (humorous) meaning therefore heavily depends on the notion of perspectivization, from which we gain the insight that the meaning of many humorous utterances is realized on different layers. Second, we describe the educational context, in which the corpus is embedded and finally, third, the main section of this article elaborates on the internal corpus design, focusing on the multiple parameters and values that constitute the annotation grid of the corpus.