

Award in Payroll Fundamentals: Intake October 2025

Assessment Task: 2 Written assignments based on chosen questions	
Qualification: <i>Award in Payroll Fundamentals</i>	Tuition Centre: 21 Academy Licence Number: 2018-017
Level: Award MQF Level 5	Student Name:
Date:	ID Number: <same no. submitted in student profile>
Assignments Deadline: 22 January 2026	
<p>Task The purpose of this unit is to develop an understanding of 2 particular topics you will write about which form part of the Payroll fundamentals.</p> <p>Note This assessment provides students with an opportunity to put into practice the relevant provisions of the law, regulations and practices in relation to the topic they choose to write about forming part of the Payroll fundamentals.</p> <p>Note <i>You should plan to spend approximately 25 hours researching each assignment question, preparing for and writing the assignment for assessment.</i></p> <p><i>Please ensure that you refer to 21 Academy's Assignment Guidelines for comprehensive information regarding the submission of your assignment. Additionally, the assignment submission form must be included with your completed work, clearly indicating which question you have chosen to answer by ticking the box next to the question number.</i></p>	
<p>Choose ONE question from the following TWO questions and answer in 1,700 words.</p> <div style="margin-bottom: 10px;"> ☐ Question 1: Employment law in Malta gives wages due to employees special protection. Discuss </div> <div> ☐ Question 2: Critically analyse how data privacy legislation influences payroll processing within Maltese organisations. In your answer, you should: <ol style="list-style-type: none"> 1. Explain the key principles and requirements of GDPR that are relevant to payroll data processing. 2. Evaluate how payroll departments ensure compliance with GDPR, including lawful bases for processing, data minimisation, accuracy, retention, and security. 3. Discuss the potential risks and consequences of non-compliance for both employers and employees. Your discussion should be supported by relevant and real-world examples from organisations operating within the European Union. </div>	
<p>Choose ONE questions from the following TWO questions and include a report of 500 words besides the tasks being asked for:</p> <div> ☐ Question 3: RosaMaria Limited has been in operation since 2008. Its PE No. is 667780. It is owned by the Gauci family and has been able to generally maintain its workforce since inception, even during challenging times. Recently, an employee resigned, and a new one was recruited. Its current workforce is: </div>	

Employee Name		Position	Status	Employment Date	Age	Gross Annual Salary (2024) €	Car Cash Allowance (Total Fringe Benefit) €	Other Earnings (Annual) €	Tax Status
Gaetano Gauci	Director & CEO	Full-Time	2008	55	80,000	0	NIL	Single	
Paul Chetcuti		Sales Director	Full-Time	2011	49	45,000	6,000	Commission of €12,000	Parental
Joyce Mallia		Sales Executive	Full-Time	2016	35	33,000	2,340	Commission of €6,000	Single
Denise Aquilina		Accountant	Full-Time	2009	40	36,000	0	Telephone Allowance €600	Parental
Michele Xuereb		Secretary	PT 20 hours per week	2015 (NOTE 1)	67	Hourly Rate of €12.00	0	NIL	Single
Charles Zrinzo		Stores Manager	Full-Time	1 May 2025 (NOTE 2)	33	24,000	1,800	NIL	Married
Chris Fenech		Logistics Manager	Full-Time	2009 (NOTE 3)	40	36,000	3,000	NIL	Parental

NOTE 1 – Michele Xuereb is entitled to a state pension of €14,000 per year in 2025.

NOTE 2 – Charles Zrinzo was previously employed elsewhere. His FS3 shows Gross Taxable Earnings of €10,570; and FSS paid to date of €1,734.

NOTE 3 – Chris Fenech left the Company on 31 May 2025.

Vacation Leave Days taken over the 6-month period January to June 2025 were:

Employee Name	Vacation Leave taken – Jan 25	Vacation Leave taken – Feb 25	Vacation Leave taken – Mar 25	Vacation Leave taken – Apr 25	Vacation Leave taken – May 25	Vacation Leave taken – Jun 25
Gaetano Gauci	2	0	4	0	0	6
Paul Chetcuti	0	4	4	0	3	2
Joyce Mallia	1	0	2	4	2	0
Denise Aquilina	0	1	1	1	1	2
Michele Xuereb	0	0	0	0	0	6
Charles Zrinzo	n/a	n/a	n/a	n/a	0	3
Chris Fenech	8	0	0	1	0	n/a

Sick Leave days (consecutive) taken over the same period were:

Employee Name	Sick Leave taken – Jan 25	Sick Leave taken – Feb 25	Sick Leave taken – Mar 25	Sick Leave taken – Apr 25	Sick Leave taken – May 25	Sick Leave taken – Jun 25
Gaetano Gauci	0	0	0	0	0	0
Paul Chetcuti	0	2	0	0	3	0
Joyce Mallia	0	1	1	2	0	1
Denise Aquilina	0	0	2	0	0	4
Michele Xuereb	0	0	0	0	0	0
Charles Zrinzo	n/a	n/a	n/a	n/a	0	1
Chris Fenech	0	0	4	2	0	n/a

Task

- Prepare all the Employees' monthly payslips (using Excel and showing the assumptions and workings per employee per month in PDF format) for the period January to June 2025.
- Do NOT upload the Excel schedules, yet organise your work visually.
- You are to use the 2025 calendar to calculate the Social Security contributions, if any, and the Tax Rates applicable during the year.
- Include all the statutory information required on the payslip and choose any company logo and address you wish.
- Explain how you went about your assignment and which assumptions and schedules did you use. Include also any challenges you faced. (500 words)



Question 4:

The different Social Security Contributory Classes and Tax rates applicable to Maltese employees under the current legislation pose a challenge to Payroll professionals. Whilst delving in detail on the different SSC brackets; the types of tax charged and the Maternity Fund Contributions, provide a critique of the various pitfalls encountered by the Employer in deducting the correct amounts and remitting the dues to the Inland Revenue.

You are also expected to highlight the different scenarios when such SSC and Tax rates are applicable and include examples and workings to back your arguments.

You are to use 2025 as the reference year and provide detailed references to the various Acts.

Pass Mark - 50% of total weighted score of both assignments

By submitting I confirm that this assessment is my own work

Mark:

Signature: <main assessor>

Date

Signature: <quality assurance>