AWARD IN PAYROLL FUNDAMENTALS

Lecture 06: FSS and NI
Part 1

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square CONSULTING LTD.

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PAYSLIP DETAILS

Name of Employee	Address of Employee	Employee ID No.	Basic Salary	Other Pre-Tax Additions / Deductions	NI Contributions
Employee NI No.	Department / Section / Unit	Grade / Occupation	Tax (FSS)	Any Post-Tax Additions / Deductions	Net Pay for Period
Employer's Name	Employer's Address	PE Number	Gross Pay Totals to Date	NI Totals to Date	FSS Deducted to Date
Pay Date	Payroll Period		Overtime Tax Concession	Vacation Leave (Hrs) Taken	Available Vacation Leave Hrs

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PAYSLIP FORMAT

The employer is bound to give the employees an itemised payslip either **before** or **on the date** when salaries are due.

The payslip should also contain:

- the number of normal hours worked
  - including those worked on Sunday or on a public holiday when this is part of the scheduled normal hours
- the number of hours entitled at overtime or special rate broken down into
  - those in excess of normal daily or weekly hours
  - hours worked on a Sunday or on a public holiday
- the number of hours of annual leave availed of and any remaining balance
- a breakdown of any bonuses, allowances or commissions received

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PAYSLIP CONSIDERATIONS

- Should the employer fail to provide an employee with an itemised payslip
  - it shall be the employer who must present proof (which is beyond reasonable doubt)
  - not to be held liable in case of a contestation by the employee in front of a tribunal
- In the case where a revised payslip has been issued for the same period to the employee
  - If the employee accepts it (bonafide errors or omissions) – No issue
  - If the revision is contested by the employee, the DIER would consider the payslip which is more favourable to the employee as the one which should prevail.

COLLATION OF EMPLOYEE INFORMATION

Primary details to start off a Payroll

- All the details required to complete an FS4
- Jobsplus registration form
- Validation of Tax Number and Social Security Number
- Employee's contract information pertaining to financial agreements

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COLLATION OF EMPLOYEE INFORMATION

Primary details to start off a Payroll

- Employee correct banking details
- Court Order (request this information from employee)
- FS3 for any previous employment during the current calendar year (for tax deduction purposes)
- Retention of information – hard copies or electronic copies
- Monthly or other changes to be considered

ONBOARDING CHECKLIST

Personal Details

- ☑ Name & Surname
- ☑ ID Card
- ☑ Address
- ☑ Date of Birth (verified)
- ☑ Tax No (for foreign nationals)
- ☑ Social Security No (for foreign nationals)
- ☑ Maritial Status + Spouse ID if married
- ☑ Date of Birth of any children under the age of 8
- ☑ Jobs Plus Employment Form Signed

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ONBOARDING CHECKLIST

Employment Details

- ☑ Date of Engagement
- ☑ Contract (or Employment Terms)
- ☑ Salary
- ☑ Benefits & Allowances
- ☑ FS3 from Previous Employment
- ☑ FS4 Filled & Signed by Employee
- ☑ Any Visa and/or Permit Expiry
- Notice Period Adjustments (if any)

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FS4

- Complete and submit FS4
  PDF to servizz@gov.mt

- Used in case of
  - New employee
  - change in tax status
  - marriage (include the spouse details)

FS4 FINAL SETTLEMENT SYSTEM (FSS)

1

A GENERAL INFORMATION

B MAIN SOURCE OF EMOLUMENT INCOME

C PART-TIME EMPLOYMENT (QUALIFYING)

D OTHER EMOLUMENT INCOME

E 15% TAX ON OVERTIME

F PAYEE'S DECLARATION

2

A GENERAL INFORMATION

B FSS MAIN TAX DEDUCTION

C FSS PART-TIME TAX DEDUCTION

D FSS OTHER EMOLUMENTS TAX DEDUCTION

E TAX DEDUCTION ON OVERTIME

F PAYER'S NAME AND SIGNATURE

FS4

Section 1, Part A
To be filled in by Employee

Section 1, Parts B, C or D
Employee Tax selection
FT – PT – Other Emol

Section 2, Part A
To be filled in by Employer

Section 2, Part B, C or D
Confirmation of Tax deduction

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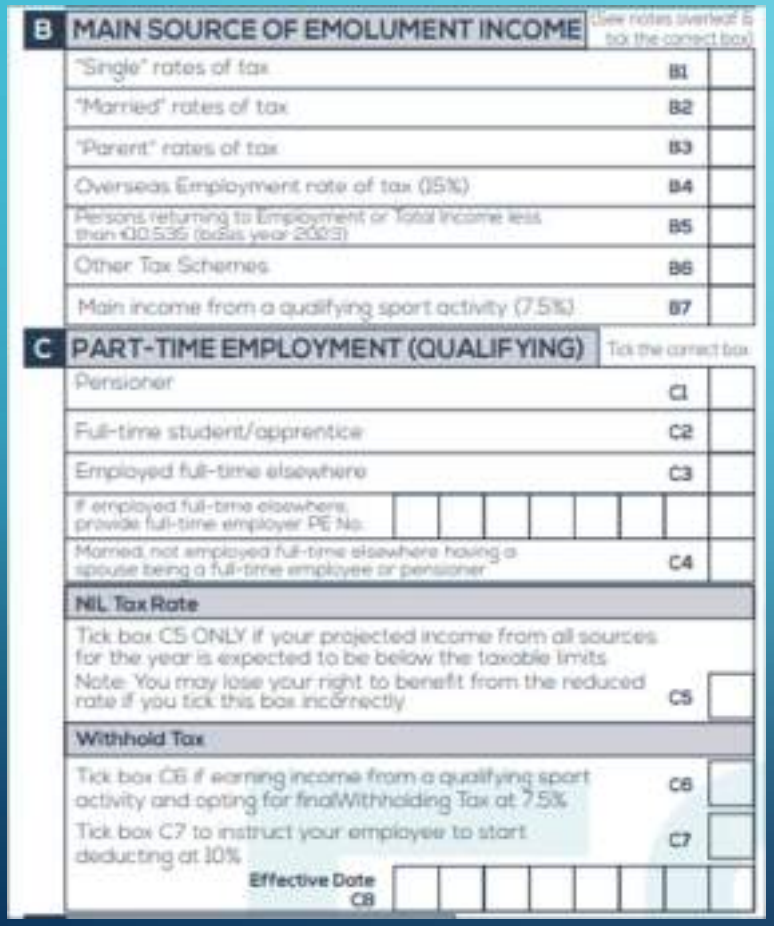
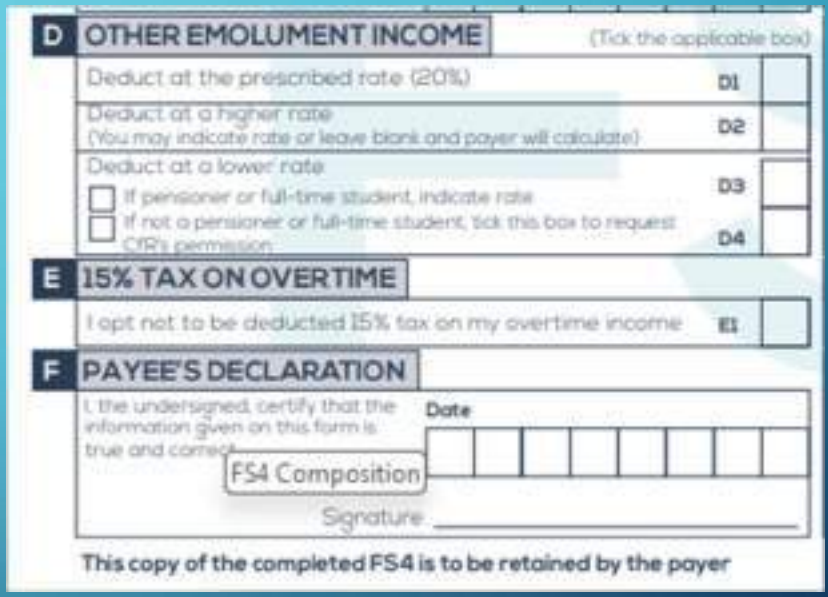
FS4



B	MAIN SOURCE OF EMOLUMENT INCOME	(See notes overleaf & tick the correct box)	
	"Single" rates of tax	B1	
	"Married" rates of tax	B2	
	"Parent" rates of tax	B3	
	Overseas Employment rate of tax (15%)	B4	
	Persons returning to Employment or Total Income less than €10,535 (basis year 2023)	B5	
	Other Tax Schemes	B6	
	Main income from a qualifying sport activity (7.5%)	B7	

C	PART-TIME EMPLOYMENT (QUALIFYING)	Tick the correct box	
	Pensioner	C1	
	Full-time student/apprentice	C2	
	Employed full-time elsewhere	C3	
	If employed full-time elsewhere, provide full-time employer PE No.		
	Married, not employed full-time elsewhere having a spouse being a full-time employee or pensioner	C4	
	NIL Tax Rate		
	Tick box C5 ONLY if your projected income from all sources for the year is expected to be below the taxable limits. Note: You may lose your right to benefit from the reduced rate if you tick this box incorrectly	C5	
	Withhold Tax		
	Tick box C6 if earning income from a qualifying sport activity and opting for finalWithholding Tax at 7.5%	C6	
	Tick box C7 to instruct your employee to start deducting at 10%	C7	
	Effective Date C8		



D	OTHER EMOLUMENT INCOME	(Tick the applicable box)	
	Deduct at the prescribed rate (20%)	D1	
	Deduct at a higher rate (You may indicate rate or leave blank and payer will calculate)	D2	
	Deduct at a lower rate		
	☐ If pensioner or full-time student, indicate rate	D3	
	☐ If not a pensioner or full-time student, tick this box to request CfR's permission	D4	

E	15% TAX ON OVERTIME		
	I opt not to be deducted 15% tax on my overtime income	E1	

F	PAYEE'S DECLARATION	
	I, the undersigned, certify that the information given on this form is true and correct.	Date
	FS4 Composition	
	Signature	

This copy of the completed FS4 is to be retained by the payer

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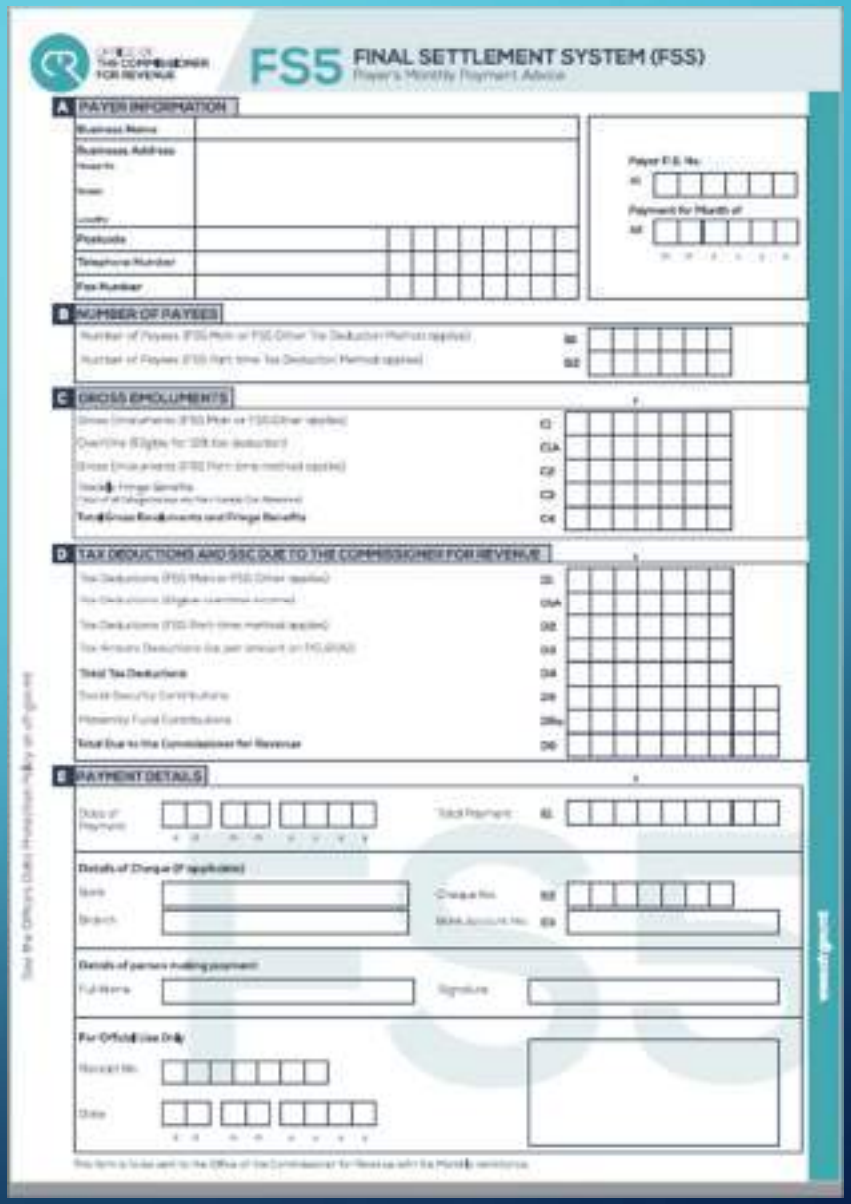
FS5

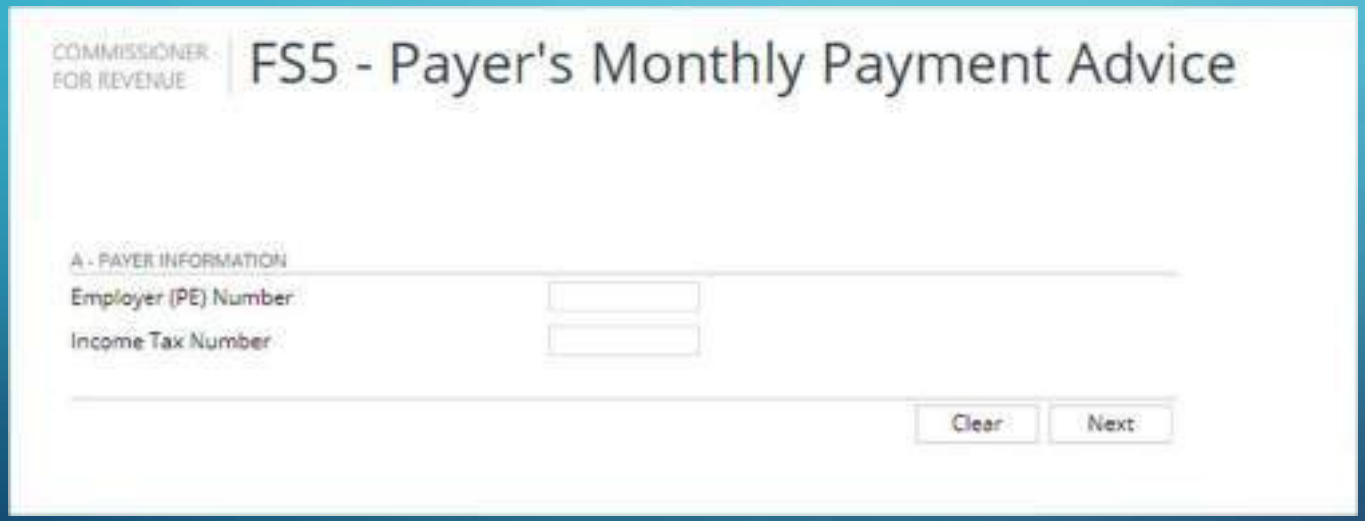
Monthly payroll summary

- Submitted to the CfR electronically and payments are to be processed via internet banking by the last working day of the following month
- The submission of the FS5 will generate a reference number which is to be included in the payment
- Any adjustments to the FS5 and/or payment may be settled via cheque payment at the post office, payable to the Commissioner for Revenue
- Can also be sent by post with a cheque to CfR


FS5 FINAL SETTLEMENT SYSTEM (FSS)
Payer's Monthly Payment Advice
A PAYER INFORMATION
B NUMBER OF PAYEES
C GROSS EMOLUMENTS
D TAX DEDUCTIONS AND SSC DUE TO THE COMMISSIONER FOR REVENUE
E PAYMENT DETAILS

ELECTRONIC FS5 SUBMISSION

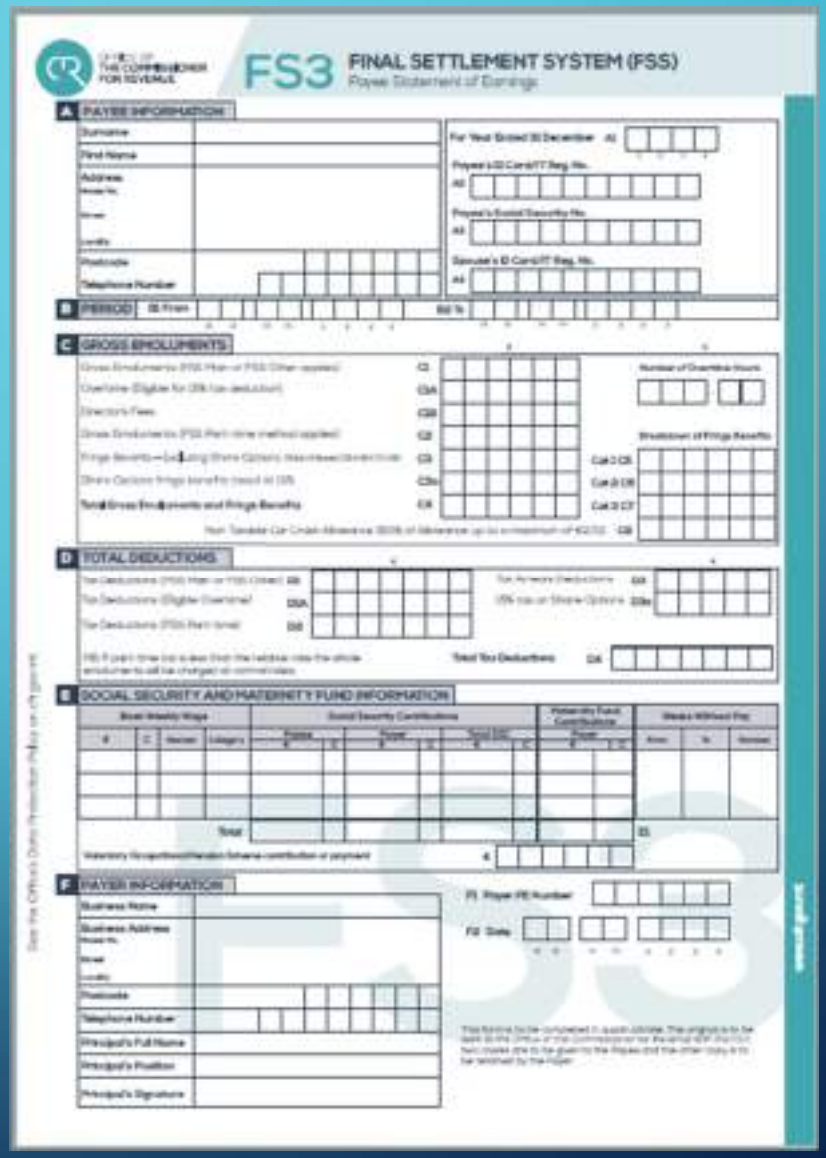
- https://mtca.gov.mt/online-payment/online-payments



FS3

Employee's Annual Reconciliation Statement

- Issued at the end of each calendar year
- For ALL employees who worked during that year
- On termination of employment
- Signed copy must be provided to the employee
- Required by the employee for correct tax deduction from new employment during a calendar year


FS3 FINAL SETTLEMENT SYSTEM (FSS)
Payee Statement of Earnings
A PAYEE INFORMATION
B PERIOD
C GROSS EMOLUMENTS
D TOTAL DEDUCTIONS
E SOCIAL SECURITY AND MATERNITY FUND INFORMATION
F PAYER INFORMATION

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FS3

Must show:

- Employer and employee details
- Gross emoluments from full-time / part- time qualifying employment
- Total taxable fringe benefits, directorship fees and share options
- Total tax deducted from all employment income, directorship fees and share options
- Any additional tax deducted in cases of outstanding employee tax liability
- Social security and maternity fund contributions paid throughout the year, both by the employee and employer
- Basic Weekly Salary, No. of NI Contributions and Class of NI

FS3 FINAL SETTLEMENT SYSTEM (FSS)
Payee Statement of Earnings
A PAYEE INFORMATION
B PERIOD
C GROSS EMOLUMENTS
D TOTAL DEDUCTIONS
E SOCIAL SECURITY AND MATERNITY FUND INFORMATION
F PAYER INFORMATION

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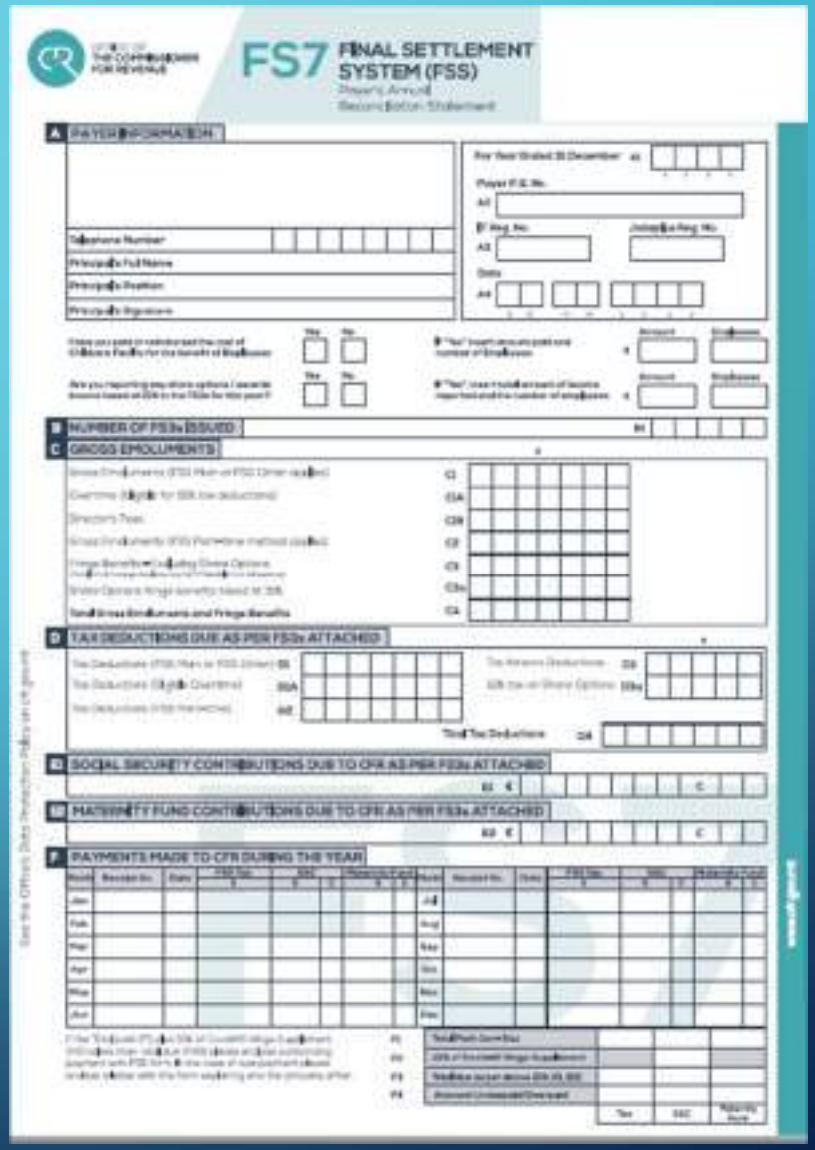
FS7

Employer's Annual Reconciliation Statement

- Issued on an annual basis
- Ideally submitted online via CfR portal using the E-filing sheet (Excel)
- Must be submitted online if ten (10) or more FS3s have been issued


FS7 FINAL SETTLEMENT SYSTEM (FSS)

A PAYER INFORMATION

B NUMBER OF FS3s ISSUED

C GROSS EMOLUMENTS

D TAX DEDUCTIONS DUE AS PER FS3s ATTACHED

E SOCIAL SECURITY CONTRIBUTIONS DUE TO CFR AS PER FS3s ATTACHED

F MATERNITY FUND CONTRIBUTIONS DUE TO CFR AS PER FS3s ATTACHED

G PAYMENTS MADE TO CFR DURING THE YEAR

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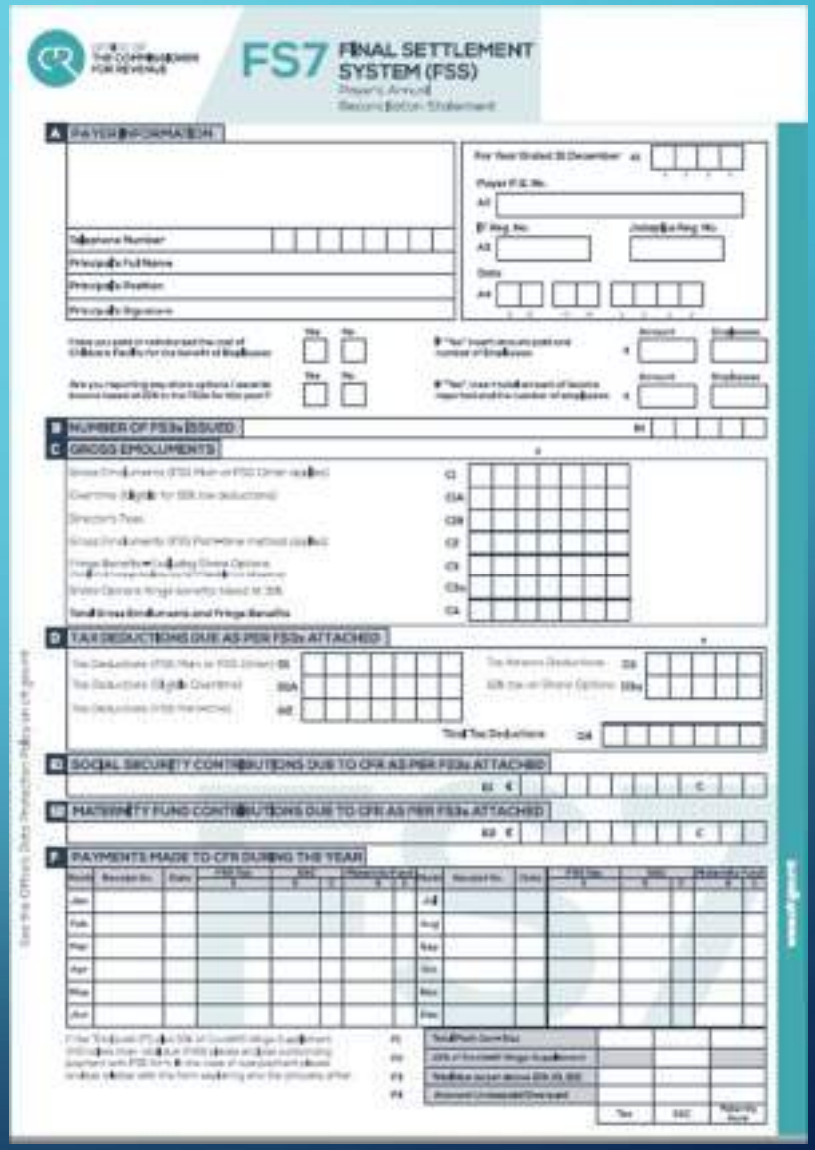
FS7

- Employer details
- Number of FS3s issued in respect to the reporting year
- The total amount of gross emoluments paid to payees in respect to full time and other emoluments arising from any other source
- The total gross emoluments paid to part-timers for such qualifying employment
- Total taxable fringe benefits, directorship fees and share options exercised
- Total tax deducted from employment income, directorship fees and share options
- Any additional tax deducted in cases of outstanding employee tax liability
- SSC (employee and employer share)
- Maternity fund contribution paid by the employer



FSS ONLINE VALIDATION & SUBMISSIONS

- Log in with e-ID
- 2-factor authentication

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EMPLOYMENT – MALTESE NATIONAL

- ID Card – Tax No. and Social Security No.
- Jobsplus – Engagement Form
- Contract – Details
- FS3 from Previous Employer
- FS4 – to establish tax rate
  - Single
  - Parental
  - Married
- Any tax arrears to be paid ?

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EMPLOYMENT – EU NATIONAL / EXPAT

- Residency Card
- Apply for Social Security No.
- Tax No. – may be different from Residency No.
- Jobsplus – Engagement Form (copy of ID or Passport)
- Contract – Details
- FS4 – to establish tax rate
  - Single
  - Parental
  - Married
- Any tax arrears to be paid ?
- FS3 from Previous Employer

EMPLOYMENT – THIRD COUNTRY NATIONALS

- Identita` - Employment Licence
- Single Work Permit issued for:
  - New Employment
  - Change in Employer
  - Change in Designation
  - Termination
- Social Security No.
- Tax No.
- Jobsplus – Engagement Form
- Contract – Details
- FS4 – to establish tax rate

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- Application FORM CEA-XX
- Valid Residency Card + Passport (BIO page & Full Pages)
- Original employment contract signed and dated (with a clause saying that it will take effect if permit is granted)
- Position Description (template)
- Proof of advertising (past 3 months – Facebook etc.)
- Declaration of Sustainability (Jobsplus)
- Rental agreement
- Approval letter/email from Housing Authority (that the property is registered)
- Lease Agreement Attestation Form signed by Notary

SINGLE WORK PERMIT – CHANGE OF EMPLOYER

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- All documents as per Change of Employer
- Full refund Insurance Policy
- Health Screening Form & IDPC approval email

- Copy of an official Identita` invitation letter
- Copy of Visa

SINGLE WORK PERMIT – NEW APPLICATION (IN MALTA OR STILL ABROAD)

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EMPLOYMENT – ASYLUM SEEKERS

- Refugee Status
- Person can only work in the country in which they were granted status
- Jobsplus issues an Employment Licence
- Social Security No.
- Tax No.
- Contract – Details
- FS4 – to establish tax rate

- A valid and active eID
- https://www.servizz.gov.mt/en/Pages/Inclusion_-Equality-and-Social-Welfare/Social-Solidarity/Benefits-and-Services/WEB632/default.aspx

APPLYING FOR A SOCIAL SECURITY NUMBER

meline
Submission of Application
Vetting of Application
Assessment of Application
Application Approved/Rejected
5 days
10 days
15 days
Submission of Application
Address
Telephone
Email
Department of Social Security
153
contactssa@gov.mt
Ordnance Street
Malta
apply
Freephone 153
servizz@gov.mt
Calling from abroad?
+356 21255153

SOCIAL SECURITY NO.

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Insurability of EU and Third Country Nationals who move to Malta to work

Country	Category	Required Attachment
ALL EU NATIONALS NAMELY CITIZENS OF: Citizens of Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, and Switzerland (who do not hold a Maltese I.D. Card)	Employed /Self-occupied	1. An official identification (with photo) 2. Copy of the JOBSPLUS engagement form or 'Promise of Emplo or a similar document which shows that you will be car employed/self-occupied activity in Malta
Citizens from EU Countries	Self-occupied	1. Attach a signed copy of the Declaration by a Foreigner
Citizens from Non-EU Countries	Employed	1. An official identification (with photo) 2. Copy of the JOBSPLUS engagement form or 'Promise of Emplo or a similar document which shows that you will be car employed/self-occupied activity in Malta 3. Copy of Employment-License/Work Permit
Citizens from Non-EU countries, **a family member of a Maltese/EU National**	Employed/Self-Occupied	1. An official identification (with photo) 2. Residence Card or Copy of Interim Receipt of Application from I showing proof that person can work or reside freely in Malta. Movement) 3. Copy of JOBSPLUS Engagement form or 'Promise of Employm case of employed) 4. Attach a signed copy of the Declaration by a Foreigner (i occupied)
Citizens from Non-EU Countries	Self-occupied	1. An official identification (with photo) 2. Copy of Employment-License/Work Permit
Citizens from Non-EU Countries who hold a permit to work in Malta under one of the EU Directives *	Employed/Self-Occupied	1. An official identification (with photo) 2. Copy of JOBSPLUS engagement form or 'Promise of Employm case of employed) 3. Copy of relevant permit or Residence Card issued by ide

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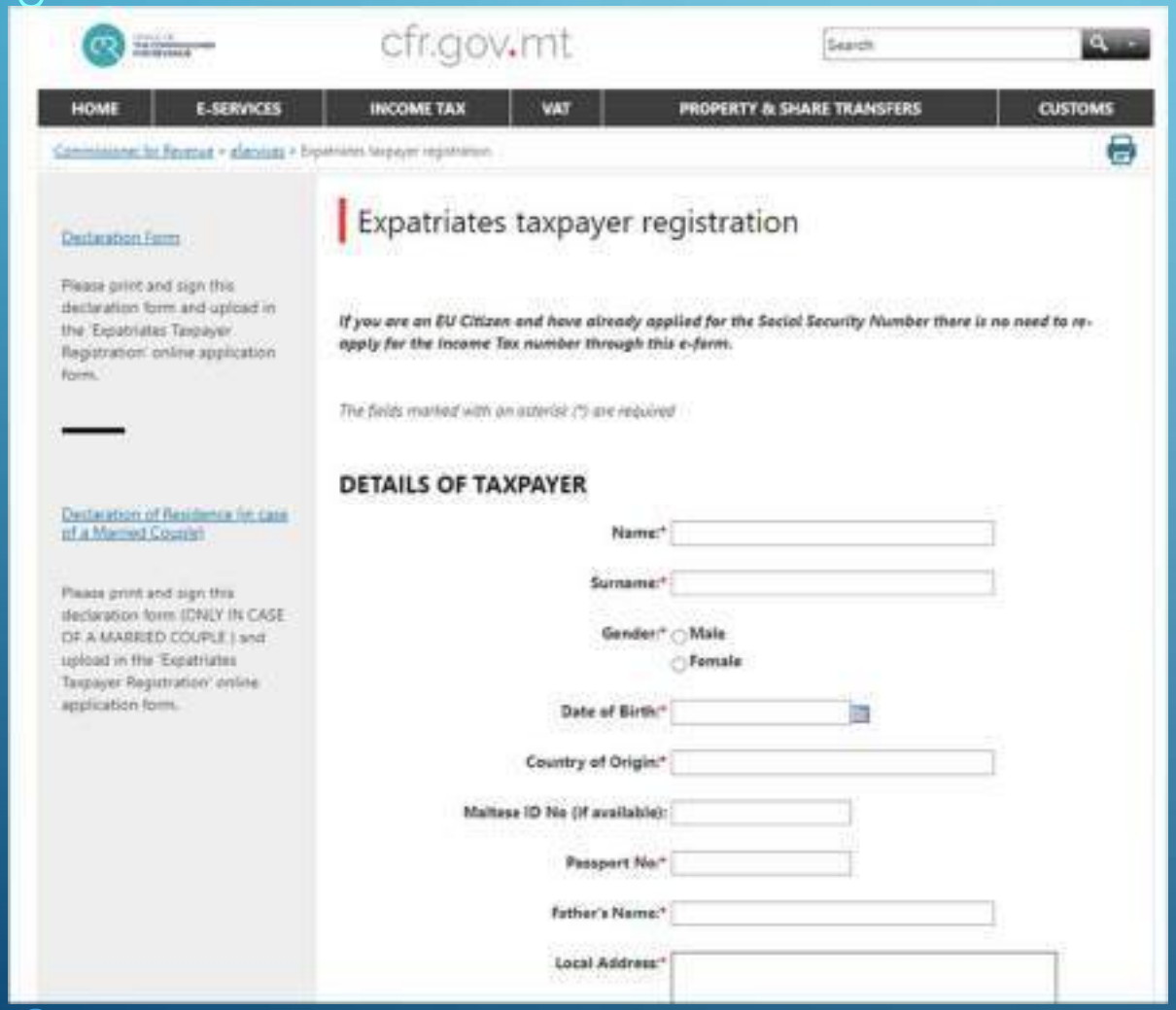

- A valid and active eID
- https://cfr.gov.mt/en/eServices/Pages/Expatriates-taxpayer-registration.aspx

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Date of Marriage:

Country of Origin:

Maltese ID No:

Maltese Social Security No:

Important:

Please upload a copy of the Marriage Certificate: Choose File No file chosen

Please upload declaration of residence signed by the other spouse (if married and both spouses are living in Malta): Choose File No file chosen

OTHER CONTACT DETAILS

(Insert employer or other representative's details if applicant is a Non-EU Citizen)

Name:

Surname:

Local Address:

Email:*

Mobile No:

Maltese Social Security No:*

(Social Security No. is required if applicant is an EU Citizen and the purpose of registration is Employment or Self Employment, otherwise insert 'N/A')

Citizenship:* EU Citizen
Non-EU Citizen

TAX DETAILS

Date of Arrival in Malta:*

Date of Employment:*

(Date of Employment, in the format dd/mm/yyy, is required if Purpose of Registration is 'Employment or Self Employment' or 'Marriage to Maltese', otherwise insert 'N/A')

Purpose of Registration:*
- Employment or Self Employment
- Marriage to Maltese
- Individual Investor Programme
- Settler - Retired
- Returned Migrant
- Self-Sufficient
- Seafarers (Registered for DSS purpose)
- Diplomat

SPOUSE DETAILS

(required only if applicant is married and both spouses are resident in Malta)

Name:

Surname:

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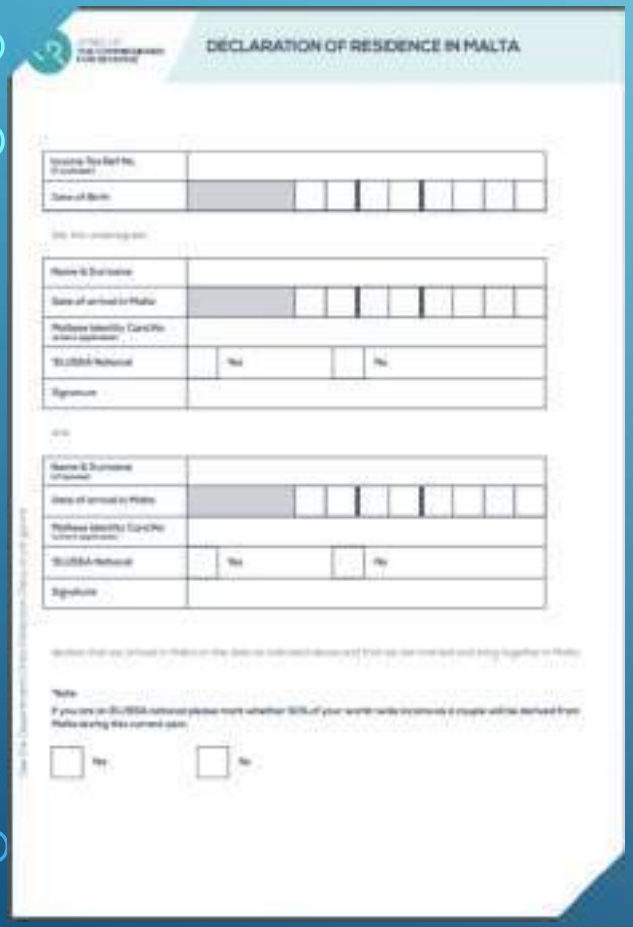

DECLARATION OF RESIDENCE IN MALTA

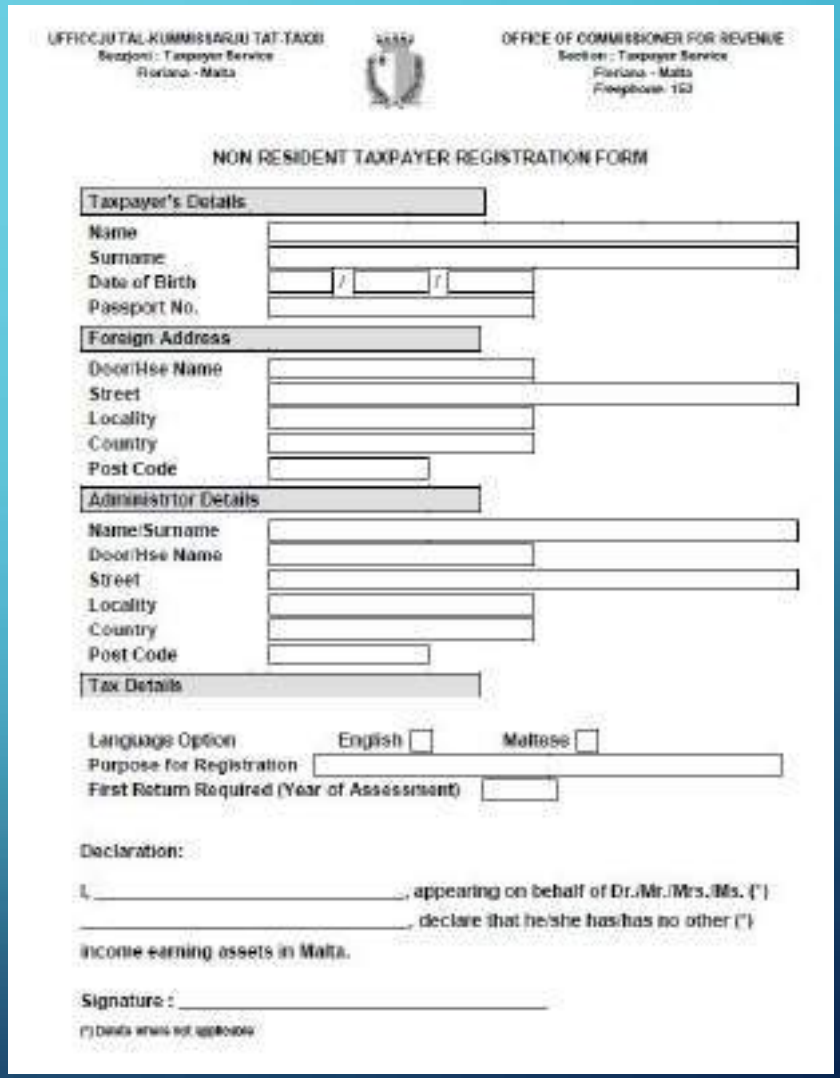
- To be uploaded with the Application for a Tax Number
- In case of other spouse staying in Malta
- Both to sign

DECLARATION

Employment Form

- NON-RESIDENT

  TO SUBMIT VIA EMAIL TAXPAYEREGISTER.CFR@GOV.MT



UFFIĊĊJU TAL-KUMMISSARJU TAT-TAXXI
Sezzjoni: Taxpayer Service
Floriana - Malta

OFFICE OF COMMISSIONER FOR REVENUE
Section : Taxpayer Service
Floriana - Malta
Freephone: 153

NON RESIDENT TAXPAYER REGISTRATION FORM

Taxpayer's Details

Name
Surname
Date of Birth / /
Passport No.

Foreign Address

Door/Hse Name
Street
Locality
Country
Post Code

Administrator Details

Name/Surname
Door/Hse Name
Street
Locality
Country
Post Code

Tax Details

Language Option English ☐ Maltese ☐
Purpose for Registration
First Return Required (Year of Assessment)

Declaration:

I, _____, appearing on behalf of Dr./Mr./Mrs./Ms. (*)
_____, declare that he/she has/has no other (*)
income earning assets in Malta.

Signature : _____

(*) Details where not applicable

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EMPLOYER DATA

- Entity Name
- Address
- Company number (C-12345)
- Industry Sector – WRO
- VAT number (MT12345678)
- PE number (123456)
- Tax number (991234567)
- Owner / Director Name and Position

Jobsplus Schemes

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WHAT IS NATIONAL INSURANCE?

- The Social Security Act was enacted in 1987.
- Act X of 1987, updated regularly.
- Any contract of service or apprenticeship, written or oral, whether expressed or implied, by or under the Government of Malta, is **insurable employment**.
- The term "gainfully occupied" also refers to a person who is employed in insurable employment or is self occupied.

SOCIAL SECURITY

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WHAT IS NATIONAL INSURANCE?

- There can only be one insurable employment at the same time.
- In case of more than one concurrent employments, the insurable employment will be that which provides the highest income or earnings.
- In most cases, a 40-hour week determines the primary employment.

WHAT IS NATIONAL INSURANCE?

- Insurable employments are classified into 3 categories:
  - Employed Persons (employed with a provider of employment or employer)
  - Self Occupied Persons
  - Self Employed Persons

EMPLOYED PERSONS

- Pay Social Security at the rates established in Class 1 of the Contribution Schedule.
- Employed Persons who are not excepted under Part II of the First Schedule of the Social Security Act, shall be liable to pay Class 1 Social Security Contributions with applicable contribution rates according to Part I of the Tenth Schedule of the Social Security Act.
- Employee has a sum deducted from the payslip, in most cases 10% of Gross Basic Salary, per week.
- Employer pays a similar amount.

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EMPLOYED PERSON

All full-time or part-time employees who are employed for less than eight (8) hours in any one calendar week are not considered as being in insurable employment for Social Security Contribution purposes.

SOCIAL SECURITY CONTRIBUTIONS

- All persons who:
  - are over the age of sixteen (16)
  - who have not yet attained retirement age of 65 years
  - who are in insurable employment

  are liable to pay Social Security Contributions.

- Social Security contributions are paid in weekly rates, and each year of gainful occupation will carry 52 or 53 social security contributions (depending on the annual number of Mondays) on the payee's contribution record.

EMPLOYED PERSON

- The Social Security Contribution rate due is based on earning derived from the Basic Weekly Wage.
- The basic weekly wage does not include allowances, bonuses, and/or overtime earned in a particular week.

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SOCIAL SECURITY CONTRIBUTIONS

- Calculated on the **basic weekly wage** of the employee
- Factors that affect Social Security deduction
  - Employed elsewhere
  - Age of Employee

- Two Categories

Class 1

https://cfr.gov.mt/en/rates/Pages/SSC1/SSC1-2025.aspx

Class 2

https://cfr.gov.mt/en/rates/Pages/SSC2/SSC2-2025.aspx

NATIONAL INSURANCE CONTRIBUTIONS (2025)

Class 1 Employed Persons		Basic Weekly Wage to €	Weekly NI Contributions (Employee)	Weekly NI Contributions (Employer)	Weekly Maternity Leave Contribution (Employer)
Category	Age				
A	< 18 years	221.78	€6.62	€6.62	€0.20
B	18+ years	221.78	€22.18 (or 10%)	€22.18	€0.67
C	Born <1962	451.91	10%	10%	0.3%
C2	Born 1962+	544.28	10%	10%	0.3%
D	Born <1962	>451.92	€45.19	€45.19	€1.36
D2	Born 1962+	>544.29	€54.43	€54.43	€1.63
E	< 18 years		10% (max. €4.38)	10% (max. €4.38)	0.3% (max. €0.13)
F	18+ years		10% (max. €7.94)	10% (max. €7.94)	0.3% (max. €0.24)

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EMPLOYED PERSON – PART-TIME

- Part-time employees who work less than 40 hours per week
- and who earn less than the National Minimum (weekly) Wage
- can opt to have their share on social security contributions, paid at the rate of 10% of their basic weekly wage.

- This contribution rate is called the Pro-rata rate and does not apply to the employer's share who has to pay the full applicable weekly rate.

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EMPLOYED PERSON – PART-TIME

- One should also consider that when paying social security contributions by 10% pro-rata, these will not be considered as one contribution per week for records purposes, but carry a lesser, albeit proportional weight against the applicable full weekly rate.

EMPLOYED PERSON

Both employer and employee's share of social security contributions are paid to the Commissioner for Tax and Customs (MTCA) in monthly payments by the employer.

https://cfr.gov.mt/en/rates/Pages/SSC1/SSC1- 2025.aspx

SELF EMPLOYED VS SELF OCCUPIED

- Self-Employed as referred in Social Security Act is different from that we colloquially refer to.

- **Self Occupied Persons** - persons who earn income from Trade, Business, Profession, Vocation or any other economic activity that exceeds €910 per annum.

- **Self Employed Persons** - persons who receive income from rents, investments, capital gains or any other income.

WORKING OUT A PAYSLIP

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CALCULATING A PAYROLL - DATA

- Jesmond Stivala
- Born on 12 July 1987
- ID No. 654387M

} ID Card

- Single with no children

} FS4

- Full-time Employment as from 1 September 2025
- Annual basic gross salary of €30,000
- No fixed allowances

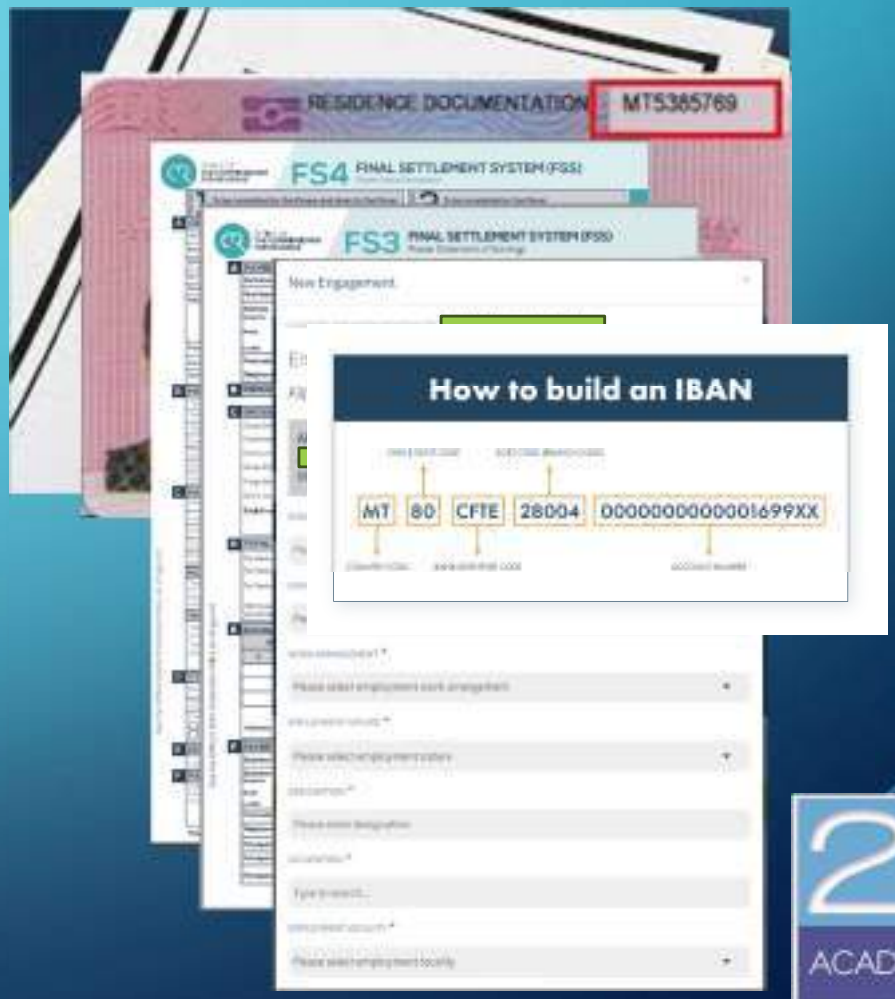
} Contract

- Was employed elsewhere up to 31 August 2025

} Previous FS3

ENGAGEMENT PROCESS

- Signed Contract of Employment
- Copy of ID Card
- FS4
- FS3
- Register with Jobsplus online
- Send FS4 to CfR
- Validate Social Security Number
- IBAN Number



MONTHLY GROSS REMUNERATION

- Basic Gross Monthly
  - € 30,000 per year
  - Divided by 12 months = €2,500.00 per month
- Basic Gross Weekly
  - € 30,000 per year
  - Divided by 52 weeks = €576.923 per week
- Monthly Hours worked
  - Full-time = 40 hours per week X 52 weeks = 2,080 hours
  - Monthly = 2,080 hours divided by 12 months = 173.33 hours

21 ACADEMY

SOCIAL SECURITY CATEGORY

- Basic Gross Weekly Salary = €576.92
- Jesmond was born in 1987 = 38 years
- NI Category is D (After 1962)
- NI Weekly rate is €54.43
- September 2025 had 5 Mondays
- Social Security for Sep 2025 –
  - €54.43 X 5 Mondays = €272.15

Class 1 Employed Persons		Basic Weekly Wage to €	Weekly NI Contributions (Employee)	Weekly NI Contributions (Employer)	Weekly Maternity Leave Contribution (Employer)
Category	Age				
A	< 18 years	221.78	€6.62	€6.62	€0.20
B	18+ years	221.78	€22.18 (or 10%)	€22.18	€0.67
C	Born <1962	451.91	10%	10%	0.3%
C2	Born 1962+	544.28	10%	10%	0.3%
D	Born <1962	>451.92	€45.19	€45.19	€1.36
D2	Born 1962+	>544.29	€54.43	€54.43	€1.63
E	< 18 years		10% (max. €4.38)	10% (max. €4.38)	0.3% (max. €0.13)
F	18+ years		10% (max. €7.94)	10% (max. €7.94)	0.3% (max. €0.24)

21 ACADEMY

STATUTORY WEEKLY ALLOWANCE (SEP BONUS)

- €4.66 per working week pro rata
- September working days:
  - 1 – 5 Sep = 1 week
  - 8 – 12 Sep = 1 week
  - 15 – 19 Sep = 1 week
  - 22 – 26 Sep = 1 week
  - 29 – 30 Sep = 2 days (0.4 week)
  - Total = 4.4 weeks
- 4.4 weeks X €4.66 = **€20.50**

ERROR !! 1 month out of 6 months
= €121.16 / 6
= ***€20.19***

21 ACADEMY

PAYSLIP CALCULATION FOR SEPTEMBER 2025

Name	**Jesmond Stivala**	
ID No.	**654387M**	
NI No.	**654387M**	
Address	**123, Main Street**	
	Valletta VLT1234	
Occupation	**Designer**	
PAYSLIP FOR THE MONTH OF	**Sep-25**	
		€
Basic Monthly Gross	173.33 hrs	2,500.00
Weekly Allowance (Pro-Rata)		20.50
		2,520.50
Less: Social Security (D2)	5NI	- 272.15
Less: FSS	Single	???
		XXX

21 ACADEMY

FSS CALCULATION

- Jesmond is taxed on SINGLE RATES
- Had a previous employment
  - Gross earned to 31 August 2025 = €17,902.89
  - Tax paid to 31 August 2025 = €2,209.00

- We will work it out during the next session !!

21 ACADEMY