

AWARD IN PAYROLL FUNDAMENTALS

Lecture 06: FSS and NI Part 1

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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

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

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



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)
- ☒ Marital Status + Spouse ID if married
- ☒ Date of Birth of any children under the age of 8
- ☒ Jobs Plus Employment Form Signed



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)



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)

[illegible]

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

The image shows the FS4 Final Settlement System (FSS) form, which is a tax declaration form for employees. It is divided into two main sections: Section 1 (Employee) and Section 2 (Employer). Section 1 is further divided into Part A (General Information), Part B (Main Source of Employment Income), Part C (Part-time Employment Qualifying), Part D (Other Employment Income), and Part E (Payer's Declaration). Section 2 is divided into Part A (General Information), Part B (Main Tax Deduction), Part C (Part-time Tax Deduction), Part D (Other Employment Tax Deduction), and Part E (Payer's Name and Signature). The form includes various fields for personal details, income, deductions, and signatures.

Section 2, Part A
To be filled in by
Employer

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

FS4

B MAIN SOURCE OF EMOLUMENT INCOME		(Use notes overleaf to 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 £0.535 (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 final Withholding Tax at 7.5%	C6
Tick box C7 to instruct your employer to start deducting at 10%	C7

Effective Date	
CB	

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	D3	
☐ If pensioner or full-time student, indicate rate	D4	
☐ If not a pensioner or full-time student, tick this box to request CFR's permission		

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

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

Business Name: _____
 Business Address: _____
 Town: _____
 County: _____
 Postcode: _____
 Telephone Number: _____
 Fax Number: _____

Payer FSS No. _____
 Payment for Month of _____

B. NUMBER OF PAYEES

Number of Payees (FSS Method or FSS Other Tax Deduction Method applied) _____
 Number of Payees (FSS Right time Tax Deduction Method applied) _____

C. GROSS EMPLOYMENTS

Gross Employment (FSS Method or FSS Other applied) _____
 Over/Under (Slight) for 20% Tax Deduction _____
 Gross Employment (FSS Right time method applied) _____
 Gross Employment (FSS Right time method applied) _____
 Total Gross Employment and Fringe Benefits _____

D. TAX DEDUCTIONS AND SSC DUE TO THE COMMISSIONER FOR REVENUE

Tax Deductions (FSS Method or FSS Other applied) _____
 Tax Deductions (Slight over/under) _____
 Tax Deductions (FSS Right time method applied) _____
 Tax Deductions (FSS Right time method applied) _____
 Total Tax Deductions _____
 Social Security Contributions _____
 Pension Fund Contributions _____
 Total Due to the Commissioner for Revenue _____

E. PAYMENT DETAILS

Date of Payment: _____ Total Payment: _____
 Bank: _____ Cheque No. _____
 Branch: _____ Bank Account No. _____

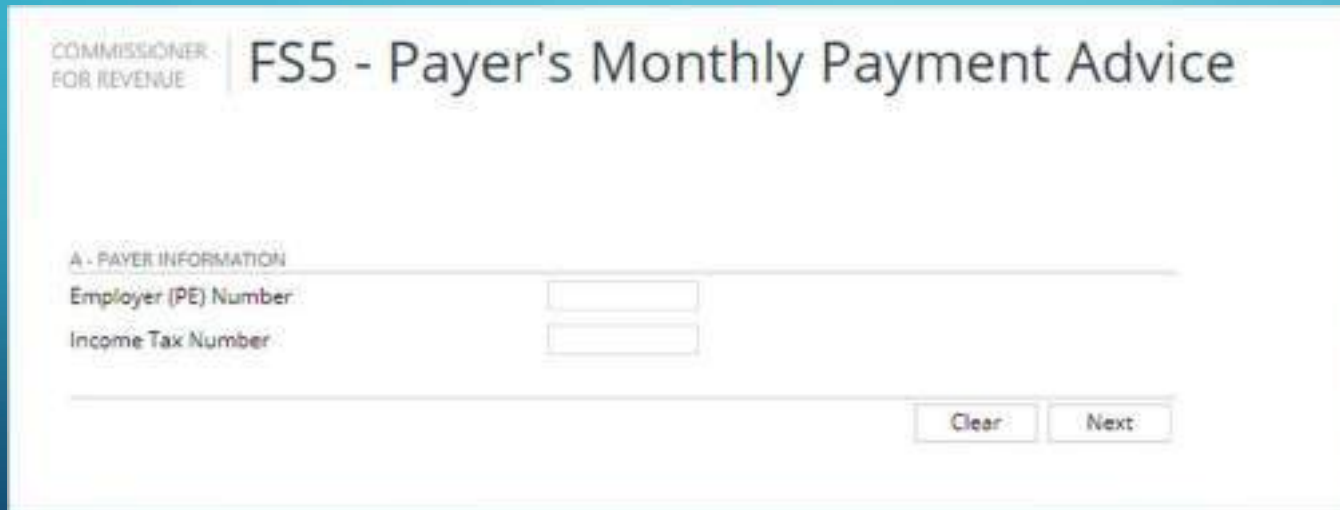
Details of person making payment:
 Full Name: _____ Signature: _____

For Office Use Only:
 Received No. _____
 Date: _____

This form is to be sent to the Office of the Commissioner for Revenue (CfR) electronically.

ELECTRONIC FS5 SUBMISSION

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



COMMISSIONER
FOR REVENUE

FS5 - Payer's Monthly Payment Advice

A - PAYER INFORMATION

Employer (PE) Number

Income Tax Number

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

[illegible]

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

HM
REVENUE & CUSTOMS
FOR REVENUE

FS3

FINAL SETTLEMENT SYSTEM (FSS)

Royal Statement of Earnings

A PAYEE INFORMATION

Surname											For Year Ended 31 December: (A) <input type="text"/>
First Name											Payer's ID Card/IT Reg. No. <input type="text"/>
Address (see No.)											AS <input type="text"/>
Town											Payer's Social Security No. <input type="text"/>
County											AS <input type="text"/>
Postcode											Spouse's ID Card/IT Reg. No. <input type="text"/>
Telephone Number											AS <input type="text"/>

B PERIOD

From

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438
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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

The image shows the FS7 FINAL SETTLEMENT SYSTEM (FSS) Form, which is used for reporting annual reconciliation data. The form is divided into several sections:

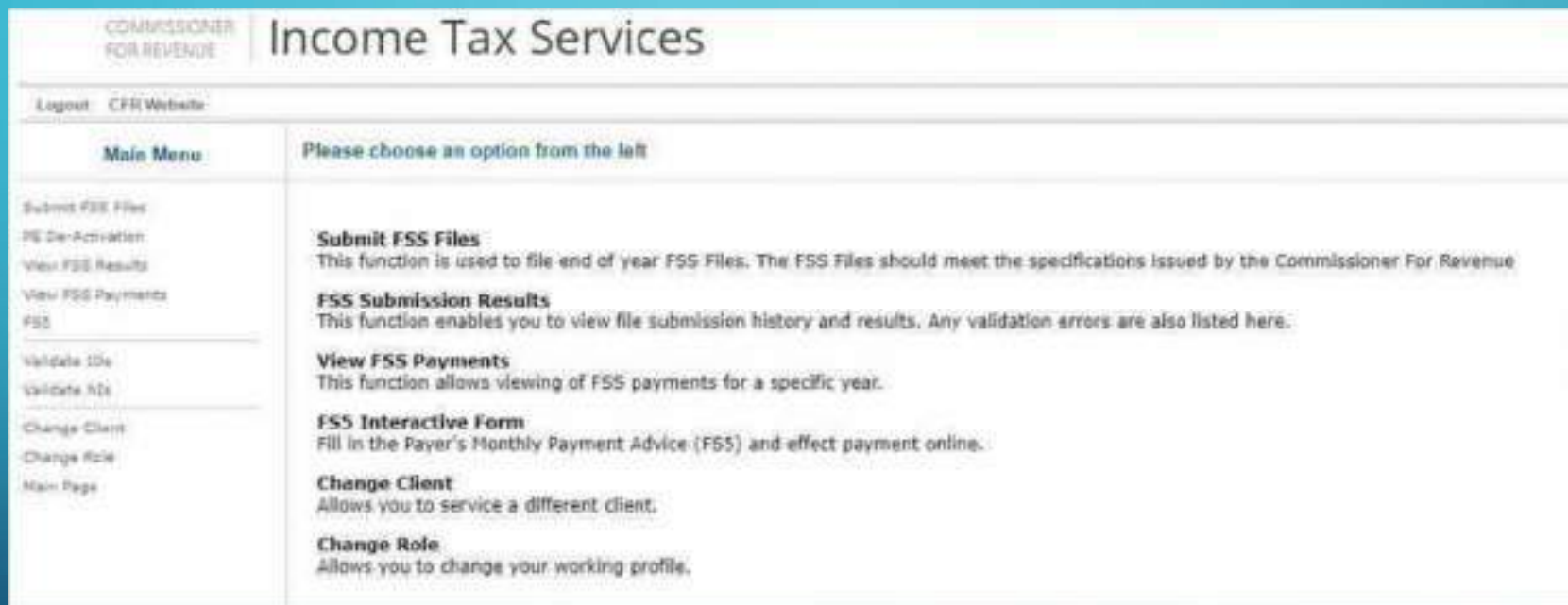
- A. EMPLOYER INFORMATION:** Includes fields for Employer Name, Address, Telephone Number, and Principal's Full Name. It also has checkboxes for whether the employer is a public or private sector employer and whether they are reporting any other options or benefits.
- B. NUMBER OF FS3s ISSUED:** A field for the total number of FS3s issued.
- C. GROSS EMPLOYMENTS:** A table for reporting gross employment data, including columns for Gross Employment (FS3), Gross Employment (FS3), and Gross Employment (FS3).
- D. TAX DEDUCTIONS DUE AS PER FS3s ATTACHED:** A table for reporting tax deduction data, including columns for Tax Deductions (FS3), Tax Deductions (FS3), and Tax Deductions (FS3).
- E. SOCIAL SECURITY CONTRIBUTIONS DUE TO CFR AS PER FS3s ATTACHED:** A table for reporting social security contribution data.
- F. MATERNITY FUND CONTRIBUTIONS DUE TO CFR AS PER FS3s ATTACHED:** A table for reporting maternity fund contribution data.
- G. PAYMENTS MADE TO CFR DURING THE YEAR:** A table for reporting payments made to the Central Fund during the year.

The form also includes a section for the Principal's Signature and Date, and a section for the Employer's Signature and Date.

- 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

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ACADEMY

FSS ONLINE VALIDATION & SUBMISSIONS



The screenshot displays the 'Income Tax Services' portal for the Commissioner for Revenue. It features a 'Main Menu' on the left with links to 'Submit FSS Files', 'PS De-Activation', 'View FSS Results', 'View FSS Payments', 'FSS', 'Validate IDs', 'Validate NID', 'Change Client', 'Change Role', and 'Main Page'. The main content area, titled 'Please choose an option from the left', provides detailed descriptions for several services:

- Submit FSS Files:** This function is used to file end of year FSS Files. The FSS Files should meet the specifications issued by the Commissioner For Revenue.
- FSS Submission Results:** This function enables you to view file submission history and results. Any validation errors are also listed here.
- View FSS Payments:** This function allows viewing of FSS payments for a specific year.
- FSS Interactive Form:** Fill in the Payer's Monthly Payment Advice (F55) and effect payment online.
- Change Client:** Allows you to service a different client.
- Change Role:** Allows you to change your working profile.

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



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 ?

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

- ▶ Identity - 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

- ▶• 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



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

- ▶ Copy of an official Identity invitation letter
- ▶ Copy of Visa

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

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.it/en/Pages/Inclusion_Equality-and-Social-Welfare/Social-Solidarity/Benefits-and-Services/WEB632/default.aspx



APPLYING FOR A SOCIAL SECURITY NUMBER

Timeline



Submission of Application

Address	Telephone	Email
Department of Social Security 3B, Ordinance Street VLT 11025 Malta	153	contactdss@gov.mt

apply >



Freephone 153



servizz@gov.mt



Calling from abroad?

+356 21255153

Application for a Social Security Number

Have you ever applied for and obtained a Mexican Social Security Number?

☐ Yes ☒ No

Applicant Details

Are you born a Mexican citizen?

☐ Yes ☒ No

First Name Last Name Date of Birth Gender

Street Apartment

Address in Country of Residence

(Sometimes the first address where you've recently resided)

House Number / Name

Street Postcode

Additional Information

Place of Employment - Is your work activity to be carried out within the territory of Mexico?

☐ Yes ☒ No

Are you employed as a Director or CEO?

☐ Yes ☒ No

Are you a Mexican Entrepreneur?

☐ Yes ☒ No

Employment Status

☐ Employed ☒ Self-employed

Necessary Documents

Have you already? [Get your Mexican Identification](#)

Upload DMRF (under the age of 18 - Social Security from the Government of Education) [Verify your Application](#)

Official identification documents with photo

Maximum file size: 2MB

Maximum file size: 2MB

Go to confirm that all the details in this form are correct

1/1 1/1/2016

SOCIAL SECURITY NO.

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	<ol style="list-style-type: none"> 1. An official identification (with photo) 2. Copy of the JOBSPLUS engagement form or 'Promise of Employment' or a similar document which shows that you will be carrying out an employed/self-occupied activity in Malta
Citizens from EU Countries	Self-occupied	<ol style="list-style-type: none"> 1. Attach a signed copy of the Declaration by a Foreigner
Citizens from Non-EU Countries	Employed	<ol style="list-style-type: none"> 1. An official identification (with photo) 2. Copy of the JOBSPLUS engagement form or 'Promise of Employment' or a similar document which shows that you will be carrying out an 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	<ol style="list-style-type: none"> 1. An official identification (with photo) 2. Residence Card or Copy of Interim Receipt of Application from Immigration (showing proof that person can work or reside freely in Malta. Movement) 3. Copy of JOBSPLUS Engagement form or 'Promise of Employment' (in case of employed) 4. Attach a signed copy of the Declaration by a Foreigner (in case of self-occupied)
Citizens from Non-EU Countries	Self-occupied	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. An official identification (with photo) 2. Copy of JOBSPLUS engagement form or 'Promise of Employment' (in case of employed) 3. Copy of relevant permit or Residence Card issued by Immigration

The screenshot displays the 'cfr.gov.mt' website with a navigation bar including 'HOME', 'E-SERVICES', 'INCOME TAX', 'VAT', 'PROPERTY & SHARE TRANSFERS', and 'CUSTOMS'. The breadcrumb trail reads 'Commissioner for Revenue > eServices > Expatriates taxpayer registration'. The main heading is 'Expatriates taxpayer registration'. A note states: 'If you are an EU Citizen and have already applied for the Social Security Number there is no need to re-apply for the Income Tax number through this e-form.' Below this, it says 'The fields marked with an asterisk (*) are required'. The 'DETAILS OF TAXPAYER' section contains the following fields: 'Name*' (text box), 'Surname*' (text box), 'Gender*' (radio buttons for 'Male' and 'Female'), 'Date of Birth*' (calendar icon), 'Country of Origin*' (text box), 'Maltese ID No (if available):' (text box), 'Passport No.*' (text box), 'Father's Name*' (text box), and 'Local Address*' (text box). On the left sidebar, there are links for 'Declaration Form' and 'Declaration of Residence for case of a Married Couple', each with a brief description of the form's purpose.

► A valid and active eID

► <https://cfr.gov.mt/en/eServices/Pages/Expatriates-taxpayer-registration.aspx>

Date of Marriage:

Country of Origin:

Maltese ID No:

Maltese Social Security No:

Important:

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

Please upload declaration of residence signed by the other spouse (if married and both spouses are living in Malta): 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/yyyy, 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:

DECLARATION OF RESIDENCE IN MALTA

Applicant (Tax Res. No. 1)

Name & Surname: _____

Date of arrival in Malta: _____

Maltese Identity Card (No. _____)

EU/EEA National: ☐ Yes ☐ No

Signature: _____

Spouse (Tax Res. No. 2)

Name & Surname: _____

Date of arrival in Malta: _____

Maltese Identity Card (No. _____)

EU/EEA National: ☐ Yes ☐ No

Signature: _____

Note:
If you are an EU/EEA national please mark whether YES if your spouse is a member of a couple with no derived from Malta during this current year.

☐ Yes ☐ No

- 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
TAXPAYERREGISTER.CFR@
GOV.MT

UFFICIJ TAL-KUMMISSARJU TAT-TAXI
Sezzjoni: Taxpayer Service
Floriana - Malta

OFFICE OF COMMISSIONER FOR REVENUE
Section: Taxpayer Service
Floriana - Malta
Telephone: 163

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/had no other (*)
income-earning assets in Malta.

Signature: _____

(*) Data when not applicable

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**

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.



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.

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.

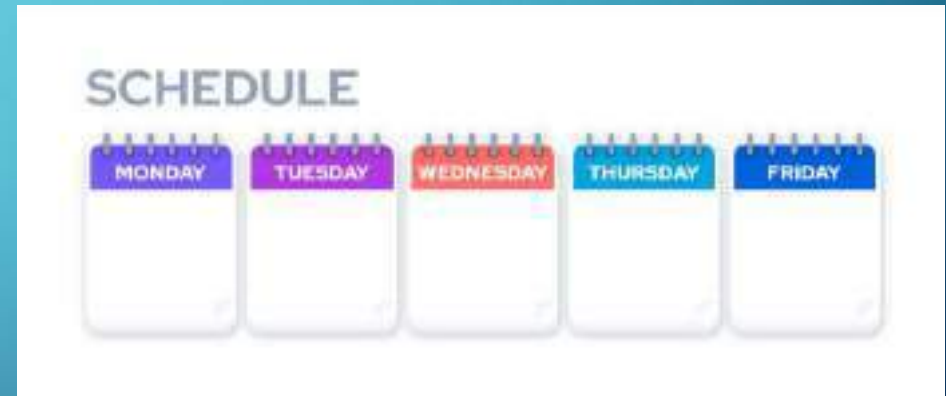


SOCIAL SECURITY CONTRIBUTIONS

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



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)

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.



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 PAYSIP

CALCULATING A PAYROLL - DATA

- Jesmond Stivala
- Born on 12 July 1987
- ID No. 654387M
- Single with no children
- Full-time Employment as from 1 September 2025
- Annual basic gross salary of €30,000
- No fixed allowances
- Was employed elsewhere up to 31 August 2025

} ID Card

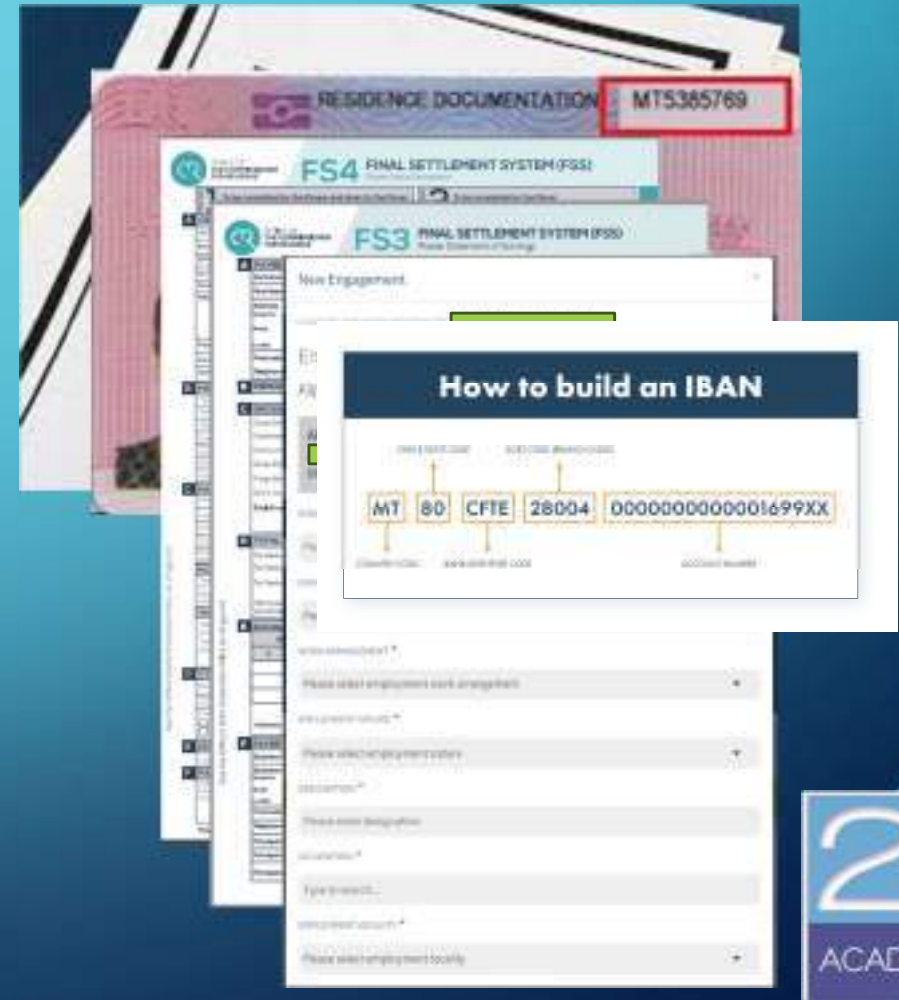
} FS4

} Contract

} 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

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)
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F	18+ years		10% (max. €7.94)	10% (max. €7.94)	0.3% (max. €0.24)

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**

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

PAYSLIP CALCULATION FOR SEPTEMBER 2025

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 !!

