



# Payroll 2022

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We made it through 2021!!

What next?

# How much leave do we have in 2022?

- 2022 will have 224 hours of leave for full time employees
- Pro rata for part timers
- Basic leave is 24 days and the rest added according to the public holidays that fall in weekend
- 2021 had 3 public holidays during the weekend and therefore  $24 + 3 = 27$  (extra 24 hours for full time)
- 2022 has 4 public holidays during the weekend and therefore  $24 + 4 = 28$  (extra 32 hours for full time)



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# DIER Vacation leave explained

<https://dier.gov.mt/en/Employment-Conditions/Leave/Pages/Vacation-Leave.aspx>



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## New Directive 2022 - Carer's leave

- New Directive for Carer's leave.
- Carers' leave' means leave from work for workers in order to provide personal care or support to a relative, or to a person who lives in the same household as the worker, and who is in need of significant care or support for a serious medical reason.
- Minimum of 5 days

Waiting for more information.



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## New Directive 2022 – Paternity leave

- The **introduction of paternity leave** where fathers shall be eligible to take at least 10 working days of paternity leave around the time of the birth of their child, compensated at least at the same level of sick leave entitlement

Waiting for more information.



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# New Directive 2022 – Parental leave

- Male and female workers have the individual right to be granted unpaid parental leave in cases of birth, adoption, fostering, or legal custody of a child to enable them to take care of that child for a period of 4 months until the child has attained the age of 8 years. Parental leave can be availed of in established periods of 1 month each. For an employee to be eligible to apply for parental leave, such employee must have covered at least 12 months of continuous service with his / her employer, unless a shorter period is agreed to between the employee and employer.
- Introducing two months of paid leave for each parent that can be used until the child is eight years old.
- **Ensuring that 2 out of the 4 months of parental leave are non-transferable between parents** and compensated at a level that is determined by the Member State.



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# New Directive 2022 – Transparent and Predictable Working Conditions

- More complete **information on the essential aspects of the work**, to be received early by the worker, in writing,
- A limit to the **length of probationary periods** at the beginning of the job,
- **Seek additional employment**, with a ban on exclusivity clauses and limits on incompatibility clauses,
- **Know a reasonable period in advance when work will take place**, for workers with very unpredictable working schedules, as in the case of on-demand work,
- **Anti-abuse legislation** for zero hour contract work (**Casual workers**),
- Receive a written reply to a **request to transfer** to another more secure job,
- **Receive cost-free the mandatory training** that the employer has a duty to provide.



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# Shut Down Days

- Shut Down Days need to be scheduled and coordinated by end of January 2022.



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# Does sick leave change?

- No sick leave remains the same according to the basic law (10 days) or the pertinent wage regulation order that your industry belongs to.
- Any collective agreement supersedes everything



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# What is the Cola in 2022?

- COLA in 2021 is €1.75 per week 0.04 cents an hour
- EVERYBODY is entitled to the wage increase unless a more favourable agreement is in place.
- If you use a payroll system please do make a check that this has taken place. Lack of giving COLA has resulted before and will result again in problems with DIER



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# Tax

- There is a major change in tax rate for Part-Time Qualified from 15% to 10% (as usual up to a total of €10,000 in employment and €12,000 on self employed)
- Also for workers with a basic wage not exceeding €20,000 (excluding managers) will start being taxed at 15% on the first €10,000 received. (no longer the first 100 hours)



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# 15% on overtime

- Full time
- Not in a managerial post
- Basic wage not more than €384.62 per week (€20,000 yearly)
- The first €10,000 (not 100 hours)
- A person can opt out of this if it is not of any advantage



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# National Insurance

- These always change slightly according to the COLA for that year

For example

B for 2021 was up to €181.08 but for 2022 is €182.83

Minimum for employer to pay went from €18.11 to €18.28

<https://cfr.gov.mt/en/rates/Pages/SSC1/SSC1-2022.aspx>



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# Sickness Benefits

- Single Sickness Benefit for 2021 was €14.01 and now €14.15
- Married Sickness Benefit for 2021 was €21.64 and now €21.85

<https://mysocialsecurity.gov.mt/BenefitPaymentRates.aspx>



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# Wage Supplement – End of year

- Submissions for End of year 2021 will be sent by post mid January for those who opt for a Manual Submission and 1<sup>st</sup> February for those who have to do online submissions
- You need to declare on the FS7 the 10% total (prepaid NI) from the wage supplement.
- Make sure that your system is up to date with the new FS3 and FS7 or if you are doing it manually that you are downloading the correct one
- Those doing submissions using the Excel sheet – this has also changed last year



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# Wage Supplement – 2022

- The system is that of 2021
- Wage Supplement was extended till January 2022 and for some will be extended even further (still awaiting details)



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# Quarantine Leave – 2022

- Quarantine Leave is still a thing and will remain so forever since it is now in the law together with Jury Duty.
- Household contacts can use the letter said to the Household member who was tested positive
- Close non household contacts of a positive case who require a quarantine letter can write to [covid19.tracing@gov.mt](mailto:covid19.tracing@gov.mt) Indicating who the positive case was
- Since people now have different quarantine periods there is the issue of how will employers know how long their quarantine period is (we are waiting information)



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Questions?



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