

Introduction to Payroll

Lecturer: Matthew Vella

Date: 12.10.2022



**Award in Payroll
Fundamentals**

Introduction to Payroll

- What is Payroll?



Introduction to Payroll

- Payroll and bookkeeping, as we know it today, dates back to the 14th and 15 Century
- In the early 20th Century it became a business practice, with a system being put into place
- Automation of payroll was introduced in the late 20th Century
- Does Payroll relate to HR or the Finance Department?



Payroll Processing – Overview

- The mandatory records necessary for processing payroll
- Documentation of the employee's payroll records
- Recording and inputting data from time-sheets or changes correctly
- Income tax, social security deductions & maternity fund contributions
- Weekly and statutory (government) bonus
- Processing of terminations within the correct / stipulated time
- Preparation of payslip and identifying the difference between gross and net salaries
- Preparation and submission of FSS statutory forms



We may be experts but...

- QUESTION EVERYTHING
- SEEK ADVICE WHEN IN DOUBT
- NEVER ASSUME ANYTHING – SEEK CLARIFICATION
- NEVER STOP LEARNING



Payroll Systems

- Manual Calculation (Excel)
- Payroll Software (automated systems)

Whatever you use you must review your work!



Outsourcing of the Payroll function

- What is outsourcing of payroll?
- How does it work?
- What options are available?
- Consider who is the controller and who is the processor (GDPR)



Maltese Legislation Regulating Payroll

Main Legislation

- Chapter 452 – Employment and Industrial Relation Act (EIRA)
- Chapter 343 – Employment and Training Services Act
- Chapter 267 – Employment Commission Act
- Chapter 318 – Social Security Act



Maltese Legislation Regulating Payroll

Other Legislation

- FSS Rules (SL 372.14)
- Parental Leave Entitlement Regulations (SL 452.78)
- Organisation of Working Time Regulations (SL 452.87)
- Urgent Family Leave Regulations (SL 452.88)
- Minimum Special Leave Entitlement Regulations (SL 452.101)
- Overtime Regulations (SL 452.110)
- Leave for Medically Assisted Procreation N.S. Order (SL 452.114)
- Annual Leave National Standard Order (SL 452.115)
- Work-Life Balance (LN 201 2022)



Sources of Information Relevant to Payroll Processing

Eyes open for Regular Updates!

- Office of the Commissioner for Revenue

<https://cfr.gov.mt/en/Pages/Home.aspx>

- Tax and Social Security Rates
- Employer submissions
- Validation of tax numbers and social security numbers



Sources of Information Relevant to Payroll Processing

Eyes open for Regular Updates!

- Department for Industrial and Employment Relations

<https://dier.gov.mt/en/Pages/home.aspx>

- Conditions of Work
- Work Regulation Orders
- Employee Entitlement



Sources of Information Relevant to Payroll Processing

Eyes open for Regular Updates!

- Department of Social Security

<https://socialsecurity.gov.mt/en>

– Benefit Rates et al

- Legislation Malta (Online Portal)

<https://legislation.mt>

– Tax Updates and Legal Notices



Sources of Information Relevant to Payroll Processing

Wage Regulation Orders (WRO)

How many WROs are there currently?

- Does the Company / Client fall under a WRO?

<https://dier.gov.mt/en/Legislation/Pages/Wage-Regualtion-Orders.aspx>

– Benefit Rates et al



Tax

- What should our concerns be in respect to tax deductions from employment income?
- The importance of the FS4
- Tax Rates – Resident and Non-Resident

Source of information:

<https://cfr.gov.mt/en/rates/Pages/TaxRates/Tax-Rates-2022.aspx>



Tax – Final Settlement System

The FSS tax deduction methods

- FSS Main Tax

- Resident or Non-Resident



- Single
- Parent
- Married

- FSS Part-Time

- FSS other emoluments



Tax Rates – Year Basis 2022 (Resident Rates)

Single Rates				Married Rates				Parent Rates			
Chargeable Income				Chargeable Income				Chargeable Income			
From	To	Rate	Subtract	From	To	Rate	Subtract	From	To	Rate	Subtract
€-	€9,100	0%	€-	€-	€12,700	0%	€-	€-	€10,500	0%	€-
€9,101	€14,500	15%	€1,365	€12,701	€21,200	15%	€1,905	€10,501	€15,800	15%	€1,575
€14,501	€19,500	25%	€2,815	€21,201	€28,700	25%	€4,025	€15,801	€21,200	25%	€3,155
€19,501	€60,000	25%	€2,725	€28,701	€60,000	25%	€3,905	€21,201	€60,000	25%	€3,050
€60,001	and over	35%	€8,725	€60,001	and over	35%	€9,905	€60,001	and over	35%	€9,050

Tax Rates – Year Basis 2022 (Non-Resident Rates)

Tax Rates: 2008 to Date			
Chargeable Income (€)			
From	To	Rate	Subtract (€)
0	700	0%	0
701	3,100	20%	140
3,101	7,800	30%	450
7,801	and over	35%	840



Social Security Contributions

- Calculated on the **basic weekly wage** of the employee
- Factors that affect SS deduction – employed elsewhere / age

- Class 1

Source of information:

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

- Class 2

Source of information:

<https://cfr.gov.mt/en/rates/Pages/SSC2/SSC2-2022.aspx>



Social Security Rates / MFC – Year Basis 2022

Employed Persons (Class 1)

Category	Basic Weekly Wage ¹ €		Weekly Rate Payable ² €			
	From	To	by Employee	by Employer	Total	Maternity
A	0.10	182.83	6.62	6.62	13.24	0.20
B	0.10	182.83	18.28*	18.28	36.56	0.55
*Or if the employee chooses, 10% of the basic weekly wage. This rate of contribution entitles the contributor to pro-rata contributory benefits.						
Persons born up to 31st December 1961						
C	182.84	378.98	10%	10%	n/a	0.30%
D	378.99	n/a	37.90	37.90	75.80	1.14
Persons born from 1st January 1962 onwards						
C	182.84	499.73	10%	10%	n/a	0.30%
D	499.74	n/a	49.97	49.97	99.94	1.50
E	n/a	n/a	10% Max.4.38	10% Max.4.38	n/a	0.3% Max.0.13
F	n/a	n/a	10% Max.7.94	10% Max.7.94	n/a	0.3% Max.0.24
¹ Basic Weekly Wage or the weekly equivalent of the basic monthly salary ² For percentage rates, the weekly rate payable is calculated to the nearest cent						

Statutory Bonus / Weekly Allowances

- Statutory Bonus

Payable every six months

- End of June € 135.10

- By 23rd December € 135.10

When calculating part of the bonus it can be worked out at €0.74 per calendar day including Saturdays and Sundays

- Weekly Allowance

Payable every six months

- End of March € 121.16

- End of September € 121.16

When calculating part of the bonus it can be prorated at € 4.66 per working week



Stand and Stretch!



**Award in Payroll
Fundamentals**

Payslip Format

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

The payslip should contain:

- the name of the employer / company and the employer's address
- the employee's name, address and designation (job title)
- the period for which the payslip is being issued
- the basic wage and the total salary being paid, split into the various pay elements
- 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
- any deductions effected, including national insurance contributions, tax and others



Payslip

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

The payslip should show the current period totals

The payslip should show the year-to-date totals:

- gross salary
- taxable gross salary
- tax deductions
- social security contributions)

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) in order 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 and said 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.



Gathering Employee Information


What would you consider as paramount information required to process payroll?

- All the details required to complete an FS4 and the Jobsplus registration form
Important - Tax Number and Social Security Number (validate them)
- Relevant information from the employee's contract
- Employee correct banking details (validate them)
- Court Order (request this information from employee)
- FS3 for any previous employment during the current calendar year (for tax deduction purposes)
- Do you retain physical / electronic copies of employee information?
- Monthly changes to be considered in calculation



FSS Forms – FS4

- Complete and submit FS4 (email PDF to fss.cfr@gov.mt)
- Used in case of new employee
- Used in case of change in tax status
- Used in case of marriage (include the spouse details)



OFFICE OF THE COMMISSIONER FOR REVENUE

FS4

FINAL SETTLEMENT SYSTEM (FSS)
Payee Status Declaration

SECTION 1 To be completed by the Payee and given to the Payer
Fill in Parts A and F and ONLY ONE of Parts B, C or D

A GENERAL INFORMATION

ID Card / IT Reg. No. A1

Spouse ID Card / IT No. A2

Date of Marriage (if applicable)

Surname

First Name

Address House No.

Street

Locality

Postcode

Date of Birth A3

Social Security Number

B MAIN SOURCE OF EMOLUMENT INCOME Tick boxes overleaf if 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 €10,000 (tax year 2009) B5

Other Tax Schemes B6

Main income from a qualifying sport or arts 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 P.E. No.

Married, not employed full-time elsewhere holding a spouse based full-time employee or pensioner C4

10% 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

Withheld Tax

Tick box C6 if earning income from a qualifying sport or art activity and opting for the Withholding tax at 7.5%. C6

Tick box C7 to instruct your employer to start deducting at 10%. C7

Effective Date C8

D OTHER EMOLUMENT INCOME (Tick the appropriate 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

Pensioner or full-time student, indicate rate

Not a pensioner or full-time student, tick this box to request 10% concession. 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

Signature

SECTION 2 To be completed by the Payer
Fill in Parts A and F and ONLY ONE of Parts B, C or D

A GENERAL INFORMATION

P.E. Number A4

Business Name

Business Address House No.

Street

Locality

Postcode

Telephone No.

B FSS MAIN TAX DEDUCTION

Use "single" rates if payee ticked B1 B8

Use "married" rates if payee ticked B2 B9

Use "parent" rates if payee ticked B3 B10

Withhold 15% tax if payee ticked B4 B11

Do not withhold tax if payee ticked B5 B12

Withhold 15% tax if payee ticked B6 B13

Withhold 7.5% tax if payee ticked B7 B14

C FSS PART-TIME TAX DEDUCTION

Effective Date for application of Part time rate

Part time tax deduction rate
(insert rate which is applicable)

C10 0% tax rate

C11 7.5% tax rate

C12 10% tax rate

D FSS OTHER EMOLUMENTS TAX DEDUCTION

Tax deduction rate on other emoluments D5 %
(insert rate)

E TAX DEDUCTION ON OVERTIME

Do not deduct tax if employee marked E1 E2

F PAYER'S NAME AND SIGNATURE

P.I. Name & position

Signature


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



FSS Forms – FS5

Monthly payroll summary

- To be 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



OFFICE OF THE COMMISSIONER FOR REVENUE

FS5 FINAL SETTLEMENT SYSTEM (FSS)

Payer's Monthly Payment Advice

A PAYER INFORMATION

Business Name				
Business Address				
House No.				
Street				
Locality				
Postcode				
Telephone Number				
Fax Number				

Payer P.E. No.

A1							
----	--	--	--	--	--	--	--

Payment for Month of

A2							
m m y y y y							

B NUMBER OF PAYEES

Number of Payees (FSS Main or FSS Other Tax Deduction Method applies)	B1	
Number of Payees (FSS Part-time Tax Deduction Method applies)	B2	

C GROSS EMOLUMENTS

Gross Emoluments (FSS Main or FSS Other applies)	C1	
Overtime (Eligible for 15% tax deduction)	C1A	
Gross Emoluments (FSS Part-time method applies)	C2	
Taxable Fringe Benefits <small>(Other than Categories less any Non-Taxable Car Allowance)</small>	C3	
Total Gross Emoluments and Fringe Benefits	C4	

D TAX DEDUCTIONS AND SSC DUE TO THE COMMISSIONER FOR REVENUE

Tax Deductions (FSS Main or FSS Other applies)	D1	
Tax Deductions (Eligible overtime income)	D1A	
Tax Deductions (FSS Part-time method applies)	D2	
Tax Amenity Deductions (as per amount on PCUR(A))	D3	
Total Tax Deductions	D4	
Social Security Contributions	D5	
Maternity Fund Contributions	D5a	
Total Due to the Commissioner for Revenue	D6	

E PAYMENT DETAILS

Date of Payment		Total Payment
d d m m y y y y		€
Details of Cheque (if applicable)		
Bank	Cheque No.	
Branch	Bank Account No.	
Details of person making payment		
Full Name	Signature	
For Official Use Only		
Receipt No.		
Date		
d d m m y y y y		

See the Office's Data Protection Policy on cfr.gov.mt


www.cfr.gov.mt



FSS Forms – FS7

Payor'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 more than nine FS3s have been issued



OFFICE OF THE COMMISSIONER FOR REVENUE

FS7 FINAL SETTLEMENT SYSTEM (FSS)

Payer's Annual Reconciliation Statement

A PAYER INFORMATION

	For Year Ended 31 December A1
Telephone Number	Payer P.E. No. A2
Principal's Full Name	If Reg. No. A3 Jobplan Reg. No.
Principal's Position	Date A4
Principal's Signature	

Have you paid or reimbursed the cost of Childcare Facility for the benefit of Employees?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	If "Yes" insert amount paid and number of Employees	Amount €	Employees
Are you reporting any share options / awards income based at 15% in the FS3s for this year?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	If "Yes", insert total amount of income reported and the number of employees	Amount €	Employees

B NUMBER OF FS3s ISSUED

B1

C GROSS EMOLUMENTS

Gross Emoluments (FSS Main or FSS Other applies)	C1	€
Overtime (Eligible for 15% tax deductions)	C1A	
Director's Fees	C1B	
Gross Emoluments (FSS Part-time method applies)	C2	
Fringe Benefits (Including Share Options) (Check all that apply: <input type="checkbox"/> Salary <input type="checkbox"/> Bonus <input type="checkbox"/> Car Allowance)	C3	
Share Options fringe benefits taxed at 15%	C3a	
Total Gross Emoluments and Fringe Benefits	C4	

D TAX DEDUCTIONS DUE AS PER FS3s ATTACHED

Tax Deductions (FSS Main or FSS Other) D1	D1A	€	Tax Arrears Deductions D3	D3a	€
Tax Deductions (Eligible Overtime)	D1A		15% tax on Share Options	D3a	
Tax Deductions (FSS Part-time)	D2		Total Tax Deductions	D4	

E1 SOCIAL SECURITY CONTRIBUTIONS DUE TO CFR AS PER FS3s ATTACHED

E1 €

E2 MATERNITY FUND CONTRIBUTIONS DUE TO CFR AS PER FS3s ATTACHED

E2 €

F PAYMENTS MADE TO CFR DURING THE YEAR

Month	Receipt No.	Date	FSS Tax			SSC			Maternity Fund		
			€	€	C	€	€	C	€	€	C
Jan											
Feb											
Mar											
Apr											
May											
Jun											
Jul											
Aug											
Sep											
Oct											
Nov											
Dec											


If the Total paid (F1) is 10% of Covid-19 Wage Supplement (F2) in excess than total due (F3) please ensure outstanding payment with FSS form. In the case of overpayment please enclose a letter with this form explaining why the amounts differ.	F1	Total Paid Jan-Dec	F2	10% of Covid-19 Wage Supplement	F3	Total due as per above (D4, E1, E2)	F4	Amount Underpaid/Overpaid



FSS Forms – FS7

The FS7 is to contain the following information

- 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



OFFICE OF THE COMMISSIONER FOR REVENUE

FS7 FINAL SETTLEMENT SYSTEM (FSS)

Payer's Annual Reconciliation Statement

A PAYER INFORMATION

	For Year Ended 31 December A1
Telephone Number	Payer P.E. No. A2
Principal's Full Name	IT Reg. No. A3 Job Reg. No. A4
Principal's Position	Date
Principal's Signature	

Have you paid or reimbursed the cost of Children's Facility for the benefit of Employees?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	If "Yes" insert amount paid and number of Employees	€	Amount	Employees
Are you reporting any share options / awards income based at 15% in the FS3s for this year?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	If "Yes", insert total amount of income reported and the number of employees	€	Amount	Employees

B NUMBER OF FS3s ISSUED B1

C GROSS EMOLUMENTS C

Gross Emoluments (FSS Main or FSS Other applies)	C1	
Overtime (Eligible for 15% tax deductions)	C1A	
Director's Fees	C1B	
Gross Emoluments (FSS Part-time method applies)	C2	
Fringe Benefits (Including Share Options) (Check all that apply: <input type="checkbox"/> Salary <input type="checkbox"/> Car Allowance)	C3	
Share Options fringe benefits taxed at 15%	C3a	
Total Gross Emoluments and Fringe Benefits	C4	

D TAX DEDUCTIONS DUE AS PER FS3s ATTACHED D

Tax Deductions (FSS Main or FSS Other) D1		Tax Arrears Deductions D3				
Tax Deductions (Eligible Overtime) D1A		15% tax on Share Options D3a				
Tax Deductions (FSS Part-time) D2		Total Tax Deductions D4				

E1 SOCIAL SECURITY CONTRIBUTIONS DUE TO CFR AS PER FS3s ATTACHED E1

E2 MATERNITY FUND CONTRIBUTIONS DUE TO CFR AS PER FS3s ATTACHED E2

F PAYMENTS MADE TO CFR DURING THE YEAR

Month	Receipt No.	Date	FSS Tax			SSC			Maternity Fund		
			€	C		€	C		€	C	
Jan											
Feb											
Mar											
Apr											
May											
Jun											
Jul											
Aug											
Sep											
Oct											
Nov											
Dec											

If the Total paid (F1) is 10% of Covid-19 Wage Supplement (F2) in excess than total due (F3) (please include outstanding payment with FSS form, in the case of overpayment please enclose a letter with this form explaining why the amounts differ.	F1	Total Paid Jan-Dec			
	F2	10% of Covid-19 Wage Supplement			
	F3	Total due as per above (D4, E1, E2)			
	F4	Amount Underpaid/Overpaid			
			Tax	SSC	Maternity Fund

See the Office's Data Protection Policy on cfr.gov.ie

www.cfr.gov.ie

www.21Academy.education

FSS Forms – FS3

Employee’s Annual Reconciliation Statement

- Issued on an annual basis
- 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

OFFICE OF THE COMMISSIONER FOR REVENUE **FS3 FINAL SETTLEMENT SYSTEM (FSS)**
Payee Statement of Earnings

A PAYEE INFORMATION

Surname: _____
 First Name: _____
 Address: _____
 House No.: _____
 Street: _____
 Locality: _____
 Postcode: _____
 Telephone Number: _____

For Year Ended 31 December: AY

Payee's ID Card/IT Reg. No. A2: _____
 Payee's Social Security No. A3: _____
 Spouse's ID Card/IT Reg. No. A4: _____

B PERIOD From: To:

C GROSS EMOLUMENTS

Gross Emoluments (FSS Main or FSS Other applies)	C1	<input type="text"/>	Number of Overtime Hours	<input type="text"/>
Overtime (Eligible for 15% tax deduction)	C1A	<input type="text"/>		
Director's Fees	C1B	<input type="text"/>		
Gross Emoluments (FSS Part-time method applies)	C2	<input type="text"/>	Breakdown of Fringe Benefits	
Fringe Benefits – Including Share Options (tax at 10%)	C2	<input type="text"/>	Cat 1 C5	<input type="text"/>
Share Options fringe benefits taxed at 10%	C2a	<input type="text"/>	Cat 2 C5	<input type="text"/>
Total Gross Emoluments and Fringe Benefits	C4	<input type="text"/>	Cat 3 C7	<input type="text"/>

Non Taxable Car Crash Allowance (50% of Allowance up to a maximum of €100) C5:

D TOTAL DEDUCTIONS

Tax Deductions (FSS Main or FSS Other)	D1	<input type="text"/>	Tax Arrears Deductions	D3	<input type="text"/>
Tax Deductions (Eligible Overtime)	D1A	<input type="text"/>	15% tax on Share Options	D3a	<input type="text"/>
Tax Deductions (FSS Part-time)	D2	<input type="text"/>			
N.B. If part-time tax is less than the relative rate the whole emoluments will be charged at normal rates.			Total Tax Deductions	D4	<input type="text"/>

E SOCIAL SECURITY AND MATERNITY FUND INFORMATION

Basic Weekly Wage		Social Security Contributions				Maternity Fund Contributions				Weeks Without Pay		
€	C	Number	Category	Payee	Payer	Total SSC	Payee	Payer	From	To	Number	
				€	€	€	€	€				
Total											E1	

Voluntary Occupational Pension Scheme contribution or payment: €

F PAYER INFORMATION

Business Name: _____
 Business Address: _____
 House No.: _____
 Street: _____
 Locality: _____
 Postcode: _____
 Telephone Number: _____

F1 Payer PE Number:

F2 Date:


This form is to be completed in quadruplicate. The original is to be sent to the Office of the Commissioner for Revenue with the FSS, two copies are to be given to the Payee and the other copy is to be retained by the Payer.



FSS Forms – FS3

The FS3 is to contain

- 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



OFFICE OF THE COMMISSIONER FOR REVENUE

FS3 FINAL SETTLEMENT SYSTEM (FSS)

Payee Statement of Earnings

A PAYEE INFORMATION

Surname	For Year Ended 31 December: AI <input type="text"/>
First Name	Payee's ID Card/IT Reg. No. A2 <input type="text"/>
Address: House No.	Payee's Social Security No. A3 <input type="text"/>
Street	Spouse's ID Card/IT Reg. No. A4 <input type="text"/>
Locality	
Postcode	
Telephone Number	

B PERIOD B1 From B2 To

C GROSS EMOLUMENTS

Gross Emoluments (FSS Man or FSS Other applies) C1	<input type="text"/>	Number of Overtime Hours
Overtime (Eligible for 15% tax deduction) CIA	<input type="text"/>	<input type="text"/>
Director's Fees CIB	<input type="text"/>	
Gross Emoluments (FSS Part-time method applies) C2	<input type="text"/>	Breakdown of Fringe Benefits
Fringe Benefits – Excluding Share Options (tax at 10%) C3	<input type="text"/>	Cat 1 CB <input type="text"/>
Share Options fringe benefits taxed at 10% C3a	<input type="text"/>	Cat 2 CB <input type="text"/>
Total Gross Emoluments and Fringe Benefits C4	<input type="text"/>	Cat 3 CF <input type="text"/>
Non Taxable Car Crash Allowance (50% of Allowance up to a maximum of €170) CB	<input type="text"/>	

D TOTAL DEDUCTIONS

Tax Deductions (FSS Man or FSS Other) D1 <input type="text"/>	Tax Arrears Deductions D3 <input type="text"/>
Tax Deductions (Eligible Overtime) DIA <input type="text"/>	15% tax on Share Options D3a <input type="text"/>
Tax Deductions (FSS Part-time) D2 <input type="text"/>	
NB: If part-time tax is less than the relative rate the whole emoluments will be charged at normal rates.	
Total Tax Deductions D4 <input type="text"/>	

E SOCIAL SECURITY AND MATERNITY FUND INFORMATION

Basic Weekly Wage				Social Security Contributions				Maternity Fund Contributions		Weeks Without Pay				
				Payee		Payer		Total SSC		Payer		From	To	Number
€	C	Number	Category	€	C	€	C	€	C	€	C			
Total														
Voluntary Occupational Pension Scheme contribution or payment												€	<input type="text"/>	

F PAYER INFORMATION

Business Name	F1 Payer PE Number <input type="text"/>
Business Address: House No.	F2 Date <input type="text"/>
Street	<input type="text"/>
Locality	<input type="text"/>
Postcode	<input type="text"/>
Telephone Number	<input type="text"/>
Principal's Full Name	
Principal's Position	
Principal's Signature	

This form is to be completed in quadruplicate. The original is to be sent to the Office of the Commissioner for Revenue with the P57, two copies are to be given to the Payee and the other copy is to be retained by the Payer.

See the Office's Data Protection Policy on cr.gov.ie

www.crf.gov.ie

www.21Academy.education

See you next week...

OCTOBER 2021

Starting Payroll for Local & Foreign Employees



**AWARD IN PAYROLL
FUNDAMENTALS**