



# Employment: Fiscal & Practical Considerations

on-line course

24 February – 17 March 2021



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on-line course

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## **DATES**

24 February, 3 March, 10 March & 17 March 2021

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## **FEE**

Members - €250 per participant  
Non Members - €350 per participant

Participants can apply for EU funding under the Investing in Skills Scheme and/or Training Pay Scheme managed by JobsPlus. Click [here](#) for further info.

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## **LECTURERS**

Yvette Pullicino, Antonella Farrugia, Joanna Azzopardi, Audrey Curmi, Yanika Micallef, Audrey Azzopardi

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## **DURATION**

4 Lectures of 2 hours each  
Lectures will be held from 4pm to 6pm

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## **VENUE**

On-line. The joining instructions will be shared upon receipt of payment.

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For registration, please go to: <https://forms.gle/Ze3pSgzYG2YMFXuH7>

## **For further information**

Dorianne Azzopardi Cilia  
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## course DESCRIPTION

The Malta Employers' Association and PricewaterhouseCoopers are organising the Course: Employment – Fiscal and Practical Considerations.

An important aspect of employing people is payroll management, which involves knowledge about the complexities of income tax computations, social security, exemptions and other employer obligations involved in the correct computation of different aspects of remuneration. The course will consist of focused sessions about these aspects of employment.

## course OBJECTIVE

The main objective of this course is to engage participants into the legislative and technical aspects of payroll computation. Participants will learn about the taxation and other compliance issues which form an intricate element of employing people.

## target AUDIENCE

The course will be relevant to all company personnel in HR departments and Finance who are involved in payroll computation.

## learning METHODOLOGY

The style of the session is classroom training whereby the trainer will bring in his expertise on the subject and participants can discuss any questions related to the subject.

## course MATERIAL

A slide deck will be provided to all participants together with any worksheets required.

## SYLLABUS

Training programme	Session Title	Topics to be covered
Session 1	Income Tax Considerations	<ul style="list-style-type: none"><li>• Jurisdiction to Tax and Basis of Taxation</li><li>• Income Tax Rates</li><li>• Exemptions and Deductions</li><li>• Taxation of Fringe Benefits</li><li>• Taxation of Employment Income for Foreign Nationals coming to work in Malta</li><li>• Voluntary occupational pension schemes</li></ul>
Session 2	Employer Obligations and Compliance	<ul style="list-style-type: none"><li>• Tax Computations on the Final Settlement System</li><li>• Exemption of Contributions paid in Malta</li><li>• Marriage Grant and Maternity Leave</li><li>• Retirement</li><li>• Directorship Fees</li><li>• Monthly and Yearly Reports</li><li>• Employment Forms</li></ul>
Session 3	Other Considerations and Practical Examples	<ul style="list-style-type: none"><li>• Persons Returning to Employment</li><li>• Part-time Employment</li><li>• Over-time</li></ul>
Session 4	Social security considerations and other Practical Examples	<ul style="list-style-type: none"><li>• Social Security Contributions</li><li>• Taxation of income from employment outside Malta</li><li>• Practical Worked Examples</li></ul>

## TRAINERS

### **Yvette Pullicino**

Yvette Pullicino is a Manager in the Human Capital unit at PwC. She joined the firm in 1988 and acquired over 32 years of experience. She has handled various payroll for clients coming from different industries and business sectors over a span of 30 years and is now handling PwC's in-house payroll calculation. She also handles the Human Resources aspect of payroll including maternity benefits, notice periods and retirement.

### **Antonella Farrugia**

Antonella Farrugia is a Senior Associate in the tax and legal unit at PwC. She joined the payroll team within the firm in 2018 with several years of experience in payroll processing. Her main responsibilities include payroll processing and payroll reviewing, assisting clients with any payroll queries that may arise from time to time as well as administration and management of the payroll team. Antonella, together with the payroll team, caters for all payroll requirements for a substantial portfolio of clients from various industries, managing payroll operations from the initial registration of the business and its employees with the relative authorities, to the payments due to employees and tax authorities, as well as a variety of ad hoc assignments related to payroll such as maternity leave refund applications.

### **Joanna Azzopardi**

Joanna is a Manager I in the Tax & Legal Department at PwC. She joined the firm in 2012 as part of PwC's ACCA programme, after completing a Bachelor of Science degree in Business and Computing at the University of Malta. She successfully completed her ACCA in June 2014 and in 2019 she obtained a Diploma in Taxation offered by the Malta Institute of Taxation. Over the past years, she has been involved in providing advice to a wide portfolio of local and international clients across a wide variety of industries. Joanna has in particular been involved in various tax compliance and tax advisory work for individual clients mainly focusing on Residence Programmes and the Malta Individual Investor Programme.

### **Audrey Curmi**

Audrey is a manager in the Tax and Legal Services unit at PwC. She joined the firm in 2010 as part of PwC's ACCA programme and she joined the firm's tax practice as a full-timer in 2012. Audrey has successfully completed her ACCA qualification and is a certified public accountant. She also possesses a Diploma in Maltese Taxation. Audrey is involved in advising a wide variety of local and international corporate client across a wide variety of industries, as well as tax compliance and advisory work for individual clients.

### **Yanika Micallef**

Yanika is an Assistant Manager in the PwC's tax department. She joined the firm's tax and legal department in 2011. Yanika successfully completed her ACCA qualification and is currently reading for a professional certificate in taxation offered by the Malta Institute of Taxation. Throughout the years, she has assisted in providing advice to a wide portfolio of local and international clients across a wide variety of industries. She has in particular been involved in various tax compliance and tax advisory work for individual clients mainly focusing on tax programmes, Social Security, fringe benefits and other employee related queries.

### **Audrey Azzopardi**

Audrey is a senior manager in the Tax and Legal Services Unit at PwC. She is an accountant specialising in taxation of individuals and corporate tax law. She graduated from the University of Malta in 2004 and prior to joining PwC, she worked in the Assurance Unit of another Maltese audit firm. Audrey joined PwC in 2009 and over the past years, she has assisted in providing advice to a wide portfolio of local and international clients across a wide variety of industries. She has in particular been involved in various tax compliance and tax advisory work for individual clients. Audrey participates in various in-house seminar and lectures and regularly contributes to the firm's local and global publications.

## **EVENT BOOKING T&Cs** policy

Please click [here](#) to view the MEA's Event booking terms and conditions and cancellation policy.

## **CERTIFICATION**

A certificate of attendance will be awarded to participants who attend the whole course syllabus.

Since the course will consist on intensive sessions with heavy participant involvement and discussion, attendance is limited to a maximum of **twenty (20)** persons. Applications will be accommodated on a first come first served basis.

*We reserve the right to alter the programme due to circumstances beyond our control.*