



Employment: Fiscal & Practical Considerations

course

June 2023



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course

DATES

6, 13, 20 and 27 June 2023

FEE

Members - €300 per participant

Non Members - €350 per participant

Participants can apply for EU funding under the Get Qualified Scheme managed by the Ministry for Education. Click [here](#) for further info.

LECTURERS

Annamaria Mifsud, Wendy Farrugia, Matthew Vella, Audrey Curmi, Stephania D'Anastasi, Rachel Grech and Ruth Farrugia.

DURATION

4 Lectures of 2 hours each.

Lectures will be held from 4pm to 6pm.

VENUE (session 1 and 2)

Malta Employers' Association (MEA), 35/1, South Street, Valletta

VENUE (session 3 and 4)

PwC Academy, PricewaterhouseCoopers, 78, Mill Street, Qormi

For registration, click [here](#).

For further information contact Dorianne Azzopardi Cilia at:
admin@maltaemployers.com / t: (+356) 21 237585, 21 222992



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">• Jurisdiction to Tax and Basis of Taxation• Income Tax Rates• Exemptions and Deductions• Taxation of Fringe Benefits• Taxation of Employment Income for Foreign Nationals coming to work in Malta• Voluntary occupational pension schemes
Session 2	Social security considerations and other Practical Examples	<ul style="list-style-type: none">• Social Security Contributions and Exemptions• Taxation of income from employment outside Malta• Practical Worked Examples
Session 3	Other Considerations and Practical Examples	<ul style="list-style-type: none">• Persons Returning to Employment• Part-time Employment• Over-time
Session 4	Employer Obligations, Compliance and Practical Examples	<ul style="list-style-type: none">• The Final Settlement System• Registrations and Employment Forms• Payslip Format Compliance• Marriage Grant• Parental Leave• Directorship Fees• Retirement• Monthly and Yearly Submissions

TRAINERS

Annamaria Mifsud is a Senior Manager in the PwC's tax practice. She joined the firm's assurance practice in 2006 after obtaining a degree in Accountancy from the University of Malta. She acquired four years of audit experience, including audit engagements at PwC Channel Islands and US offices.

During 2010, Annamaria joined the Tax & Legal Services department at PwC and has since then been involved in assisting various individual and corporate clients with tax related matters. Annamaria's main area of specialisation is in connection with the taxation of individuals and employment tax matters.

She also obtained a diploma in taxation offered by the Malta Institute of Taxation and was seconded to the Tax Practice of PwC Portugal.

Stephania D'Anastasi is a manager in PwC's Tax and Legal Services Unit. She joined the firm in 2011 after completing a degree in Accountancy from the University of Malta. She also possesses a Diploma in Maltese Taxation. Stephania is involved in various tax compliance and tax advisory work for a number of local and foreign corporate clients. She also provides various assistance in relation to tax compliance work to individual clients and provides advice on their tax matters. Stephania contributes to the firm's local and global publications particularly on employment tax matters and participates in various in-house seminars.

Rachel Grech is a Manager in PwC's tax and legal department. She joined the firm in 2014 as part of PwC's Career Deal programme and she joined the firm's tax practice as a full timer in 2018 after obtaining a Masters in Accountancy from the University of Malta. Rachel is a Certified Public Accountant and also completed a Diploma in Maltese Taxation offered by the Malta Institute of Taxation. Over the past years, she has been involved in assisting corporate clients across a comprehensive range of industries as well as individual clients with tax compliance and other tax related matters including social security.

Wendy Farrugia is a Manager in PwC's tax and legal practice. She joined the firm in 2013 as a student and then on a full-time basis in 2016 after completing a Masters in Accountancy degree at the University of Malta. During 2018/2019 Wendy also formed part of the Global Mobility team at PwC UK, which mainly dealt with helping multi-national organisations manage the various tax aspects of their global mobility population.

During 2020 she obtained a Diploma in Taxation from the Malta Institute of Taxation. Wendy forms part of PwC Malta's Private Clients team and over the past years, she has been involved in a wide variety of projects for a number of local and international, corporate and individual clients across a wide variety of industries. She also participates in various in-house seminars and lectures and regularly contributes to the firm's local publications.

Ruth Farrugia is a manager in the Tax and Legal Services unit at PwC She joined the firm in 2015 as part of PwC's ACCA programme and she joined the firm's tax practice as a full timer in 2017. Ruth has successfully completed her ACCA qualification and during 2022 she also obtained a Diploma from the Malta Institute of Taxation upon successful completion of the MIT Course in Taxation. Ruth is involved in various projects and advisory assignments on a variety of local and international corporate clients across a wide variety of industries, as well as tax compliance and tax advisory work for individual clients. Ruth is also delivering a number of lectures in the course in preparation of the taxation module (Maltese Variant) of the ACCA qualification with PwC Academy.

TRAINERS (...cont.)

Matthew Vella joined PwC in 2017 and is a manager in PwC's Tax and Legal department. Having previously worked in various sectors including sales and marketing and payroll administration, Matthew currently manages and forms part of the PwC Payroll Team. He is involved and oversees the processing of payroll for a varied client base and provides assistance in relation to payroll matters. Matthew contributes to the Firm's local publications and participates in various in-house seminars and lectures.

Audrey Curmi 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 clients across a wide variety of industries, as well as tax compliance and advisory work for individual clients.

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 of 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.