

SEZZJONI 1 Timtela mill-impjegat u tinghata lil min ihaddem.
Imla t-taqsimiet A u F u taqsimha waħda BISS minn B, C jew D

A INFORMAZZJONI ĠENERALI

Nru. tal-karta tal-identità/ tar-registrazzjoni tat-Taxxa	A1										
Numru tal-karta tal-identità /tar-registrazzjoni tat-Taxxa tal-konjugi (jekk mizzewweg)	A2										
Data taż-żwieġ (jekk applika)											
Kunjom											
Isem											
Indirizz	Isem/Nru. tad-Dar										
	Triq										
	Belt/Rahal										
Kodiċi Postali											
Data tat-Twelid	A3										
Nru. tas-Sigurtà Soċjali											

B DHUL EWLIENI TA' EMOLUMENTI (Ara n-noti fuq wara u mmarka kif japplika)

Rati ta' taxa ta' persuna waħidha	B1	
Rati ta' taxa ta' mizzewgġin	B2	
Rati ta' taxa ta' ġenitur	B3	
Rata ta' taxa ta' impjegat barra minn Malta (15%)	B4	
Persuni li jirritornaw għall-impjegat jew id-dhul totali mhux iktar minn €11,620 (sena bażi 2024)	B5	
Skemi ta' taxa oħra	B6	
Dhul Prinċipali minn attività sportiva kwalifikanti (7.5%)	B7	

C IMPJEGAT LI JIKKVALIFIKA BHALA PART-TIME (Immarka kif japplika)

Pensjonant/a	C1	
Student/a, Apprendist/a "full-time"	C2	
Impjegat/a "full-time" x'imkien ieħor	C3	
Agħti n-numru tal-P.E ta' min ihaddmek "full-time"		
Mizzewweg/ġa, m'għandix "full-time" x'imkien ieħor, bil-konjugi t/jahdem "full-time" jew pensjonant/a	C4	
Rata tat-Taxxa Xejn		
Immarka l-kaxxa C5 BISS jekk taħseb li d-dhul kollu tiegħek għas-sena ser ikun taħt il-limiti tat-taxxa. Nota: Tista' titlef id-dritt tiegħek li tibbenifika mir-rata mnaqqsa jekk timmarka din il-kaxxa ħazin	C5	
Naqqas it-Taxxa		
Immarka l-kaxxa C6 BISS jekk għandek dhul minn sport kwalifikanti biex tinqata' taxa b'rata ta' 7.5%	C6	
Immarka l-kaxxa C7 biex tindika lil min ihaddmek biex jaqtagħlek it-taxxa bil-10%	C7	
Data Effettiva	C8	

D DHUL MINN EMOLUMENTI OĦRA (Aghzel kaxxa waħda biss)

Naqqas bir-rata preskritta (20%)	D1	
Naqqas b'rata oghla (Tista' tindika rata jew thalli l-kaxxa vojta u min ihallsek jikkalkulha hu)	D2	
Naqqas b'rata inqas	D3	
<input type="checkbox"/> Jekk int pensjonant / student indika rata		
<input type="checkbox"/> Jekk m'intx pensjonant jew student itlob il-permess tal-Kummissarju billi timmarka din il-kaxxa	D4	

E TAXXA TA' 15% FUQ SAHRA

Jiena naghzel li ma tinnaqqasx it-taxxa bir-rata ta' 15% fuq is-sahra	E1	
---	----	--

F DIKJARAZZJONI TAL-IMPJEGAT

Jiena, hawn taħt iffirmat, niddikjara li t-tagħrif mogħti f'din il-formola huwa veru u eżatt

Data

Firma

SEZZJONI 2 Timtela minn min ihaddem.
Imla t-taqsimiet A u F u taqsimha waħda BISS minn B, C jew D

A INFORMAZZJONI ĠENERALI

Nru. tal-P.E.	A4										
Isem tan-Negozju											
Indirizz tan-Negozju											
Isem/Nru. tad-Dar											
Triq											
Belt/Rahal											
Kodiċi Postali											
Nru. tat-Telefon											

B TNAQQIS TA' TAXXA BL-FSS FUQ DHUL EWLIENI

Uża r-rati ta' persuna waħidha jekk l-impjegat immarka B1	B8	
Uża r-rati ta' mizzewgġin jekk l-impjegat immarka B2	B9	
Uża r-rati ta' ġenitur jekk l-impjegat immarka B3	B10	
Naqqas 15% jekk l-impjegat immarka B4	B11	
Tnaqqasx taxa jekk l-impjegat immarka B5	B12	
Naqqas 15% jekk l-impjegat immarka B6	B13	
Naqqas 7.5% jekk l-impjegat immarka B7	B14	

C TNAQQIS TA' TAXXA BL-FSS FUQ XOGHOL PART-TIME

Data effettiva għall-applikazzjoni tar-rata fuq xogħol Part-time

C9

Rata ta' Tnaqqis fuq xogħol part-time (dahhal ir-rata li tapplika)

C10 Rata ta' taxa 0%

C11 Rata ta' taxa 7.5%

C12 Rata ta' taxa 10%

D TNAQQIS TA' TAXXA BL-FSS FUQ EMOLUMENTI OĦRA

Rata ta' Tnaqqis ta' Taxxa fuq "Emolumenti Oħra" D5 %
(Dahhal ir-rata)

E TNAQQIS TA' TAXXA FUQ SAHRA

Tnaqqasx taxa fuq sahra jekk l-impjegat immarka E1	E2	
--	----	--

F DIKJARAZZJONI TAL-PAGATUR

Isem shih u kariga

Firma

KIF TIMLA L-FS4

Min għandu jimla l-FS4?

Kull min hu payee (ie. *full-time*, *part-time* u impjegati oħrajn) għandu jimla FS4 separata għal kull impjieg. Il-pensjonanti huma eżenti milli jimlew din il-formola dwar il-pensjoni tagħhom, iżda xorta waħda jridu jimlew FS4 għal kull dħul li għej minn impjieg.

L-FS4 għandha timtela u tintbagħat:

- fi żmien sebat ijiem minn meta tibda f'impjieg ġdid; jew
- kull meta jkun hemm tibdil importanti fid-dettalji mogħtija fl-aħħar FS4 li tkun intbagħtet.

X'jiġri jekk ma nimlix FS4?

Jekk ma timlix l-FS4 min iħallsek ikun obbligat li jnaqqaslek it-taxxa mill-emolumenti tiegħek bl-ogħla rata ta' taxxa.

Kif timla din il-formola?

Bħala payee inti responsabbli li timla Sezzjoni 1 (ie. in-naħa tax-xellug) tal-FS4. Trid timla Taqsima A u F tal-formola u Taqsima WAHDA BISS minn B, C jew D. Imla taqsima E biss jekk tagħzel li ma tinqatax taxxa finali fuq saħra.

X'tagħmel wara li timla Sezzjoni 1?

Wara li tkun imlejt Sezzjoni 1 tal-FS4 inti trid tagħtiha lura lil min iħaddmek sabiex hu jimla Sezzjoni 2 tal-formola. Meta iż-żewġ sezzjonijiet ikunu mimlija min iħaddmek irid:

- jibgħat l-ewwel kopja tal-formola lill-Amministrazzjoni tat-Taxxa u d-Dwana;
- iżomm it-tieni kopja għal skop ta' verifika; u
- jagħti t-tielet kopja lilek biex iżzommha mar-records l-oħra tiegħek tat-taxxa.

Noti biex jgħinuk timla Sezzjoni 1.

TAQSIMA A - Informazzjoni Ġenerali

Hawnhekk għandek iddahhal l-informazzjoni personali tiegħek fil-post indikat. Huwa fl-interess tiegħek li din it-taqsima timtela sewwa bl-informazzjoni necessarja.

TAQSIMA B - Emolumenti minn impjieg prinċipali

Għandek timla Taqsima B f'Sezzjoni 1 jekk din l-FS4 tirreferi għall-impjieg li jipprovdu id-dħul prinċipali minn emolumenti.

Immarka l-kaxxa li tgħodd għalik kif għej:

Immarka B1 jekk:

- inti ġuveni/xebba, armel/armla, separat/a u ma tissodisfax il-kundizzjonijiet tal-komputazzjoni ġenitur jew ta' ġenitur wiehed; jew
- inti miżżewwġ bil-konjuġi l-ieħor jaħdem u d-dħul tal-konjuġi tiegħek huwa tali li jaqblilkom li t-taxxa fuq l-income ta' kull wiehed minnkom tinhadem bir-rati ta' persuna waħidha sakemm ma tissodisfax il-kundizzjonijiet tal-komputazzjoni ta' ġenitur.

Immarka B2 jekk:

- inti miżżewwġ u bil-konjuġi ma jaħdimx; jew
- inti tikkwalifika bħala ġenitur wiehed u għalhekk japplikaw għalik ir-rati ta' miżżewwġin; jew
- inti miżżewwġ bil-konjuġi tiegħek jaħdem imma d-dħul tal-konjuġi huwa tali li jaqblilkom li t-taxxa fuq l-income tagħkom flimkien tinhadem bir-rati ta' miżżewwġin.

Immarka B3 jekk tissodisfa l-kundizzjonijiet tal-komputazzjoni ta' ġenitur.

Immarka B4 jekk tissodisfa l-kundizzjonijiet ta' impjieg barra minn Malta u tixtieq li t-taxxa titnaqqaslek bir-rata ta' 15%.

Immarka B5 jekk tissodisfa r-regoli dwar kreditu ta' taxxa li jingħata lil persuni li jirritornaw għal impjieg u qed tagħzel li tiegħu l-kreditu għas-sena li rritornajt għall-impjieg, jew inti persuna miżżewwġa ta' aktar minn erbgħin sena u bdejt l-impjieg (mhux bħala direttur) wara li kont assenti minn okkupazzjoni remunerattiva għal mill-anqas hames snin u fejn dan id-dħul ma jaqbiż id-dħul minimu nazzjonali.

B5 tapplika wkoll għal min id-dħul tiegħu ma jaqbiż id-dħul minimu nazzjonali.

Immarka B6 jekk tissodisfa l-kundizzjonijiet tar-regoli dwar Persuni li jkollhom Kwalifiki Għolja, jew dwar Impjegi Kwalifikanti fl-Avjazzjoni, jew Impjieg Kwalifikanti f'attivitajiet Marittimi u l-attivitajiet tal-Industrija tas-servizzjar taż-żejt u l-gass offshore, jew Impjegi Kwalifikanti fl-Innovazzjoni u l-Kreatività.

Immarka B7 jekk id-dħul prinċipali tiegħek għej minn attività sportiva kwalifikanti u qed tagħzel ir-rata ta' taxxa ta' 7.5% minflok ir-rati standard.

TAQSIMA C - Impjieg Part-Time

Għandek timla Taqsima C f'Sezzjoni 1, jekk din l-FS4 tirreferi għal impjieg li jikkwalifika taħt il-provedimenti speċjali li jikkoncernaw il-part-time.

Biex impjieg *part-time* jikkwalifika taħt dawn il-provedimenti jinhtieg:

- li inti (jew il-konjuġi tiegħek) tkun pensjonant jew student/apprendist jew tkun impjegat full-time x'imkien ieħor;
- li l-impjieg *part-time* ma jkunx ma' l-istess pagatur li miegħu tkun taħdem full-time (jiġifieri ma tistax ikollok full-time ma' kumpanija u *part-time* ma' oħra meta dawn it-tnejn ikunu parti minn grupp ta' kumpaniji minhabba li kumpaniji li huma parti minn grupp jitqiesu li huma l-istess pagatur).

Jekk qiegħed timla Taqsima C għandek timmarka waħda biss mill-kaxxi C1, C2, C3 jew C4. Jekk timmarka l-kaxxa C3 (impjegat *full-time* xi mkien ieħor) għandek ukoll tagħti n-numru tal-P.E. ta' min jimpjegak *full-time*.

Rata ta' taxxa "Xejn". Għandek timmarka l-kaxxa C5 BISS JEKK:

- id-dħul totali tiegħek mill-għejjun kollha mistenni li jkun inqas mil-limitu taxxabli;
- tixtieq li tircievi l-emolumenti minn dan l-impjieg *part-time* mingħajr taxxa mnaqqsa (jiġifieri rata "Xejn").

Tajjeb tkun taf li jekk tiegħu żball inti u timmarka din il-kaxxa, inti tista ttitlef id-dritt li tibbenefika mir-rata mnaqqsa ta' fuq xogħol *part-time*.

Għandek tniżżel ukoll id-data minn meta r-rata ta' taxxa fuq impjieg *part-time* għandha tibda tkun applikata. Din id-data tista' tkun retrospettiva (jiġifieri inti tista' titlob lil min iħallsek biex inaqqaslek it-taxxa fuq xogħol *part-time* li jkun sar qabel u li fuqu ma tkunx tnaqqset taxxa). Hija responsabbilta' tiegħek li tara li t-taxxa tkun tnaqqaslek kollha fil-hin jew thallas personalment xi diskrepanza permezz tal-formola TA23.

TAQSIMA D - Emolumenti Oħra

Għandek timla Taqsima D f'Sezzjoni 1 jekk din l-FS4 tirreferi għal emolumenti li la huma għejjin mill-impjieg prinċipali tiegħek u lanqas jikkwalifikaw taħt il-provedimenti speċjali dwar il-part-time. Emolumenti oħra huma sugġetti għal tnaqqis ta' taxxa bir-rata ta' 20%.

Kaxxa D1

Jekk tixtieq li t-taxxa titnaqqaslek bir-rata preskritta ta' 20% għandek timmarka l-kaxxa D1.

Kaxxa D2

Jekk tixtieq li t-taxxa titnaqqaslek b'xi rata oghla minn dik preskritta għandek timmarka l-kaxxa D2 u tindika r-rata.

Kaxxa D3

Jekk trid li t-tnaqqis isir b'rata inqas minn 20%, u inti pensjonant jew student, immarka l-kaxxa D3 u indika r-rata.

Kaxxa D4

Jekk trid r-rata ta' taxxa inqas minn 20%, imma m'intix pensjonant jew student, immarka l-kaxxa D4 biex titlob lill-Kummissarju jagħtik rata hu.

Tajjeb tkun taf li:

- kulhadd jista' jagħzel li jkollu t-taxxa minn Emolumenti Oħra mnaqqsa b'rata oghla minn 20%.
- biex it-tnaqqis ta' taxxa minn Emolumenti Oħra jsir b'rata inqas minn 20% jehtieg li tkun pensjonant jew student jew tkun ksibt il-permess mill-Kummissarju tat-Taxxa u d-Dwana.

TAQSIMA E - Taxxa ta' 15% fuq saħra

Immarka hawn jekk tagħzel li ma thallasx taxxa ta' 15% fuq dħul li għej minn saħra. Din l-għażla tapplika l-aktar għal persuni li jaqilghu dħul inqas minn dak taxxabli.

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

I.D 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 (See notes overleaf & 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 does not exceed €11,620 (basis year 2024)	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	<input type="checkbox"/>									
Withhold Tax											
Tick box C6 if earning income from a qualifying sport activity and opting for final Withholding Tax at 7.5%	C6	<input type="checkbox"/>									
Tick box C7 to instruct your employee to start deducting at 10%	C7	<input type="checkbox"/>									
Effective Date	C8										

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	
<input type="checkbox"/> If pensioner or full-time student, indicate rate		
<input type="checkbox"/> If not a pensioner or full-time student, tick this box to request Commissioner's permission	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

C9

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

Full Name & position _____

Signature _____

HOW TO COMPLETE AN FS4

Who is required to complete an FS4?

All payees (ie full-time, part-time and other employees) are required to complete a separate FS4 for each source of local emolument income. Pensioners have been granted an exemption from this requirement in respect of pension emoluments but are still required to complete an FS4 in respect of each source of employment based emoluments.

An FS4 is required be lodged:

- within seven days of commencement of any new employment; or
- whenever any material details of a current FS4 changes.

What happens if I don't complete an FS4?

If you do not complete an FS4 your payer will be required to deduct tax from your emoluments at the top marginal tax rate.

How to complete this form

As a payee you are responsible for completing Section 1 (i.e. the left hand side) of the FS4. You must complete Parts A and F of the form and ONLY ONE of parts B, C or D.

Fill in Section E only if you opt not to pay 15% final tax on overtime.

What to do after completing Section 1

Once you have completed Section 1 of the FS4 you need to return it to your payer so that he can complete Section 2 of the form. When both halves of the form have been completed your payer will:

- send the top copy of the form to the Malta Tax and Customs Administration;
- retain the second copy for audit purposes; and
- return the third copy to you, to retain with your other tax records.

Notes to assist you in completing Section 1

PART B - Main Source Emoluments

You should complete Section 1 Part B if this FS4 is in relation to employment which provides you with your *main source of emolument income*.

Tick box B1 if:

- you are single, widow/er, separated and you do not qualify for the "parent computation" or as a "single parent"; or
- you are married with a working spouse whose income is such that it is more advantageous to you if the "single" rates of tax are applied to the chargeable income of each of you and you do not qualify for the "parent computation".

Tick Box 2 if:

- you are married with a non-working spouse; or
- you qualify as a "single parent" and the "married" rates are applicable to your chargeable income; or
- you are married with a working spouse whose income is such that it is more advantageous to you if the "married" rates of tax are applied to both incomes added together.

Tick box B3 if you qualify for the "parent computation".

Tick box B4 if you satisfy the conditions for overseas employment and wish to have tax deducted at 15%.

Tick box B5 if you satisfy the conditions stipulated in the "Tax Credit Persons Returning to Employment Rules" and you are opting for a full year's tax credit, or you are a married person who is over forty years of age, your annual projected annual income does not exceed the national minimum wage, and you start in employment (not as a director) after having been absent from any gainful occupation for at least five years.

Box B5 also applies to individuals whose total income does not exceed the national minimum wage.

Tick box B6 if you satisfy the conditions stipulated in the Highly Qualified Persons Rules, or the qualifying employment in Aviation Rules, or the qualifying employment in Maritime, offshore oil and gas Industry Activities Rules, or Qualifying employment in Innovation and Creativity.

Tick box B7 if your Main income derives from a full time sport activity and you are opting for the fixed tax rate of 7.5% instead of the standard rates.

PART C - Part-Time Employment

You should complete Part C Section 1, if this FS4 is in relation to an employment which qualifies under the special part-time tax provisions. To qualify under the part-time employment provisions you have to satisfy the following conditions:

- you (or your spouse) must be a pensioner or a full-time student/apprentice or you (or your spouse) are employed full-time elsewhere;
- your part-time employment is not with the same payer with whom you are employed on a full-time basis (i.e. you may not have a full-time employment with an employer and a part-time employment with another employer when both employers form part of the same group of companies because companies forming part of the same group are considered as the same employer).

If you are completing Part C you should tick only one out of boxes C1, C2, C3 or C4. If you tick box C3 (employed full-time elsewhere) you are also required to provide the P.E. number of your full-time employer.

Nil Tax Rate. You should tick box C5 ONLY IF:

- your projected total income from all sources is expected to be below the taxable limit; AND
- you wish to have emoluments from this part-time employment paid free of tax deductions (i.e. Nil rate).

You should note that if you incorrectly tick this box you may lose your right to benefit from the reduced part-time tax deduction rate.

You must also insert the date of effect (i.e. for recommencement of the part-time rate). This date may be retrospective (i.e. you may ask your payer to deduct tax and respect to previous part-time employment periods where tax was not deducted). It remains your responsibility to ensure that the whole amount of tax is duly deducted on time or pay any discrepancy by means of the TA23 form.

PART D - Other Emoluments

You should complete Section 1 Part D if this FS4 is in relation to emoluments which are neither your main source of emolument income nor qualify under the special part-time tax provisions. Other Emoluments will usually be subject to tax deductions at the prescribed rate of 20%.

Box D1

If you wish to have tax deducted at the 20% rate you should tick box D1.

Box D2

If you wish to have tax deducted at a higher rate you should tick box D2 and indicate rate.

Box D3

If you wish to have tax deducted at a lower rate than 20%, and you are a pensioner or a student, you should tick box D3.

Box D4

If you wish to have tax deducted at a lower rate than the prescribed 20%, but you are not a pensioner or a student, you should tick box D4 to request MTCA's permission.

Please note:

- anyone may elect to have tax deductions from Other Emoluments at higher than the prescribed rate; but
- strict conditions govern the reduction of such deduction rate to less than the prescribed rate.

PART E - 15% Tax on Overtime

Tick here if you select to opt out from being deducted 15% tax on your overtime income. This mainly applies to persons whose income is below the taxable threshold.