



**MALTA
EMPLOYERS**



Employment: Fiscal & Practical Considerations

course

June - July 2026

Employment: Fiscal & Practical Considerations

course

DATES

17 June , 24 June, 1 July and 8 July 2026

DURATION

4 lectures | 2 hours each | 4:00 PM - 6:00 PM

LOCATION

Online

LECTURERS

Annamaria Mifsud, Matthew Vella, Maria Farrugia, Ruth Farrugia, Roberta Bonnici, Stephania D'Anastasi, and Rachel Grech.

CERTIFICATION

Awarded upon completion of the entire course syllabus.

FEE

Members: €385 + VAT per participant | Non-Members: €475 + VAT per participant

EU funding available under the [Investing in Skills Scheme](#) (JobsPlus).

REGISTER HERE

Limited to 20 participants. First come, first served.

BOOKING T&Cs

Kindly refer to the last page for the Malta Employers event booking terms, conditions, and cancellation policy.

FOR MORE INFORMATION

 admin@maltaemployers.com |  (+356) 21 237585 | 21 222992

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

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 sessions will be held online in an interactive format, whereby the trainer will share their expertise on the subject and participants will have the opportunity to discuss and raise any related questions.

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	Employers' obligations & Compliance	<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
Session 3	Other Considerations and Practical Examples	<ul style="list-style-type: none">• Persons Returning to Employment• Part-time Employment• Over-time
Session 4	Social security considerations and Practical Examples	<ul style="list-style-type: none">• Social Security Contributions and Exemptions• Taxation of income from employment outside Malta• Practical Worked Examples

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 Senior 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.

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.

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.

Maria Farrugia is an Associate at PwC Malta, having joined the firm in 2022 as part of the Payroll Team within the Tax and Legal Department. She holds a Master's degree in Public Policy and Strategic Management from the University of Malta. Over the years, Maria has developed hands-on expertise in handling end-to-end payroll processes for a wide range of clients across multiple industries. Her responsibilities also include supporting clients with payroll-related queries and procedural guidance.

Roberta Bonnici is a Tax Manager at PwC Malta, with nine years of professional experience, including two years working, whilst studying part-time. She is ACCA qualified and a member of the Malta Institute of Taxation. She works within PwC's Tax practice, with experience in lecturing tax modules for ACCA.

Event Booking T&Cs

Event booking terms and conditions and cancellation policy

Effective from 1st September 2016. Please note that these 'Terms and Conditions' may be subject to change without notice.

Booking

Before booking onto the event, please ensure you have read the event programme and content, to ensure the event will meet your needs.

If an event registration form is completed by an individual other than the named delegate, it is your responsibility to ensure the delegate is authorised and able to attend the event.

Upon receipt of your registration form and subsequent payment your place(s) will be confirmed.

All bookings are made on a first-come, first-served basis.

If you have not received written confirmation from the Malta Employers within 7 days of making a booking, please contact us on 21237585 / 21222992 to check if your booking has been received.

Malta Employers will accept late bookings, subject to availability and immediate payment in full.

Invoicing and payment

Delegate fees are payable upon booking unless a valid, authorised Purchase Order is provided and accepted.

For bookings accepted with purchase orders, invoices will be sent via email and must be paid within 14 days of the invoice date or not later than 7 working days prior to the start of the event, whichever date occurs soonest (the "due date"). Payment must be received prior to the event. Non-payment or non-attendance does not constitute a cancellation.

Payment must be made in Euros either by cheque or direct transfer payable to Malta Employers' Association.

Payment includes refreshments and programme material.

Event attendance

Delegates will receive programme material via email to the email address provided on the registration form.

It is the responsibility of the individual completing the registration form to ensure to provide correct information.

Failure to attend the event will result in the full cost being incurred. No refund shall be given.

It may be necessary, for reasons beyond the control of Malta Employers and PwC Malta, to change the timing of the programme, the date, the venue or the speaker(s).

Cancellation and Amendments

All requests for cancellations and/or transfers must be received in writing.

Changes will become effective on the date of written confirmation being received.

Substitute delegates will be accepted at no additional charge.

In the event of there being insufficient numbers booked onto an event the Malta Employers and PwC Malta reserves the right to cancel or postpone the event.

In the event of cancellation of an event by Malta Employers and PwC Malta, we will endeavour to inform all delegates. All event fees paid will be reimbursed in full, or at the option of the delegate, the payment will be transferred in full to another Malta Employers event.

Transfers

In the case of transferring to an event of a higher value, the transfer will be subject to payment of any additional fees due. Where a transfer is made to an event of a lower value, a credit note for the difference will be issued.

Discounts

Discount(s) where offered, are offered exclusive of each other and multiple discounts cannot be combined.

Data Protection

By registering, you agree that your data will be processed by Malta Employers, for registration and handling purposes, and to send you information in connection to Malta Employers events.