



# Employment: Fiscal & Practical Considerations

course

1 – 23 April 2015



## lecturers

Chris Galea

Elizabeth Camilleri

Yvette Pullicino

Audrey Azzopardi

Annamaria Mifsud

Charmaine Tanti

# Employment: Fiscal & Practical Considerations

course

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## **DATES**

1 April, 9 April, 16 April and 23 April 2015

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## **FEE**

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

This course is eligible for TAF 2 funding. Funding varies between 50% and 70% of related training costs and includes reimbursement of employees' training costs and trainers' fees.

Applications for TAF2 close on 18<sup>th</sup> December 2014. More info can be obtained from [www.etc.gov.mt](http://www.etc.gov.mt).

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## **LECTURERS**

Chris Galea, Elizabeth Camilleri, Yvette Pullicino, Audrey Azzopardi, Annamaria Mifsud, Charmaine Tanti.

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## **DURATION**

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

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## **VENUE (session 1, 2 & 3)**

Malta Employer's Association, 35/1, South Street, Valletta

## **VENUE (session 4)**

PricewaterhouseCoopers, 78, Mill Street, Qormi

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## **For further information / REGISTRATION**

Dorianne Azzopardi Cilia  
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"><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>• Social Security Contributions</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>• Women Returning to Employment</li><li>• Part-time Employment</li><li>• Practical Examples</li></ul>
Session 4	Practical Session	<ul style="list-style-type: none"><li>• Practical Worked Examples</li></ul>

## **TRAINERS**

### **Chris Galea F.C.C.A., F.I.A., C.P.A.**

Chris joined PwC way back in 1975. Chris spent over 4 years in the audit team before moving into private industry where he spent 8 years working in the Edible Oil Group. Chris joined the firm again in 1988 with the objective of reorganising the local accountancy services side of the firm (now termed Company Administration Services - CAS). This service line is also responsible for the maintenance of the payrolls of a large number of clients. Chris became a Partner of PwC in 2003 and took over more responsibilities in the financial services practice, dealing with non-resident clients as well. He is also responsible for the co-ordination of the Quality and Risk Management function in CAS. Chris also participates in various in-house and external seminars and lectures.

### **Elizabeth Camilleri B.Accty (Hons), ADIT, MIA, CPA**

Elizabeth joined PwC in 2002 after completing a Bachelor in Accountancy (Hons.) degree at the University of Malta and is a Tax Senior Manager. She has also obtained the Advanced Diploma in International Taxation of the UK Chartered Institute of Taxation. She has extensive experience in corporate taxation, personal taxation as well as VAT and has also participated in a number of conferences and contributed to publications on these subjects. She assists various clients in handling their tax affairs in Malta and deals mostly with local and international tax advisory services. As from 2012, Elizabeth co-ordinates the Human Resource Services function of the firm.

### **Yvette Pullicino**

Yvette Pullicino is an Assistant Manager in the tax and legal unit at PwC. She joined the firm in 1988 and acquired over 25 years of experience. She handles various payroll for clients coming from different industries and business sectors together with PwC's in-house payroll calculation. She also handles the Human Resources aspect of payroll including maternity benefits, notice periods and retirement. She is also responsible for handling executive recruitment for clients.

### **Audrey Azzopardi B.Com (Hons.) Management, ACCA, MIA, CPA, MIT**

Audrey is an Assistant 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 2005 and prior to joining PwC, she worked in the Assurance Unit of another Maltese audit firm. Audrey obtained the Advanced Diploma in

International Taxation of the UK Chartered Institute of Taxation. Audrey joined PwC in 2009 and over the past four and a half 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 seminars and lectures, and regularly contributes to the firm's local and global publications.

### **Annamaria Mifsud B.Accty (Hons), Dip. Tax, MIA, CPA**

Annamaria is an Assistant 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 both individual and corporate clients with tax compliance and other tax affairs.

### **Charmaine Tanti B.Accty (Hons), Dip Tax, MIA, CPA**

Charmaine joined PwC in 2009 after completing a Bachelor in Accountancy (Hons.) degree at the University of Malta and is currently a Tax Assistant Manager. She works on a variety of compliance and advisory assignments involving corporate and personal taxation. She is involved in the structuring of international assignments of both local and international expatriates and she assists expatriates wishing to relocate themselves to Malta, assisting them in the income tax and social security implications and other residency matters. Charmaine has participated in a number of presentations on the subject as well as assisted in local and global publications.

## non **ATTENDANCE & CANCELLATION** policy

Non-attendance of booked delegates may deny someone on the waiting list for the course the opportunity to attend. If you book a place but do not attend the course and fail to notify us, then MEA reserves the right to charge you the full cost of the course fee. Reimbursement shall be possible only if cancellations are made 3 days prior to the event. Substitute delegates will be accepted at no additional charge.

## **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 **fifteen (15)** 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.*

## REGISTRATION FORM

### Employment: Fiscal & Practical Considerations Course 1 – 23 April 2015

SURNAME (Mr/Ms/Dr) \_\_\_\_\_

FIRST NAME \_\_\_\_\_

POSITION \_\_\_\_\_

FIRM/ORGANISATION \_\_\_\_\_

ADDRESS \_\_\_\_\_

\_\_\_\_\_

TEL \_\_\_\_\_

EMAIL \_\_\_\_\_

A remittance for € \_\_\_\_\_ is enclosed.

Course fee\*:       Members - € 250 per participant  
                          Non-Members - € 350 per participant

Please note that payment of the course fee needs to be made up front and that bookings will only be confirmed upon receipt of payment.

For registration please complete this form. Forms accompanied by payment should be sent to:  
Malta Employers' Association  
35/1, South Street  
Valletta VLT 1100

Cheques should be made payable to: Malta Employers' Association.