



Din il-formola timtela mill-impjegat u minn min ihaddem (Pagatur) flimkien, u l-formola kompluta tinghata lura lil min ihaddem.

Imla' Sezzjoni A u E, u imla' sezzjoni waħda biss li tapplika minn B, Ċ jew D

A Dettalji tal-Impjegat		Dettalji tal-Pagatur	
Nru. tal-Karta tal-Identità/ tar-Registrazzjoni tat-Taxxa	A1	Numru tal-P.E.	A10
Numru tal-Karta tal-Identità /tar-Registrazzjoni tat-Taxxa tal-konjuġi	A2	Isem tal-Pagatur	A11
Data taż-żwieġ / unjoni ċivili	A3	Numru tat-Telefon/ Indirizz Elettroniku	A12
Kunjom	A4	Indirizz tal-Pagatur	A13
Isem	A5		
Data tat-Twelid	A6		
Nru. tas-Sigurtà Soċjali	A7		
Nazzjonalità	A8		
Status ta' Resident li joqgħod Malta għal Żmien Twil (pajjiż terz)	A9		

B Timtela fejn id-dhul huwa PRINĊIPALI		Dhul minn SKEMI OHRA	
Rati ta' taxxa ta' persuna waħidha	B1	Persuni li jirritornaw għall-impjieg jew id-dhul totali mhux iktar minn €12,445 (sena bazi 2026) (0%)	B8
Rati ta' taxxa ta' mizzewġin	B2	Rata ta' taxxa ta' impjieg barra minn Malta (15%)	B9
Rati ta' taxxa ta' mizzewġin b'wild wiehed kwalifikanti	B3	Dhul minn attività sportiva kwalifikanti (7.5%)	B10
Rati ta' taxxa ta' mizzewġin b'zewġ ulied jew aktar kwalifikanti	B4	Skemi ta' taxxa ohra (ara noti ta'wara)	B11
Rati ta' taxxa ta' ġenitur (ara noti ta'wara)	B5	Jien naghzel li ma titnaqqasx it-taxxa bir-rata ta' 15% fuq is-sahra	B12
Rati ta' taxxa ta' ġenitur b'wild wiehed kwalifikanti	B6		
Rati ta' taxxa ta' ġenitur b'zewġ ulied jew aktar kwalifikanti	B7		

Konferma tal-Pagatur Nikkonferma li l-istat u r-rata ta' taxxa hekk kif indikat mill-impjegat ser tinqata' mill-emolumenti PRINĊIPALI B13

C Timtela fejn id-dhul jikkwalifika għal tnaqqis ta' taxxa bhala PART TIME	
Id-dhul Prinċipali huwa minn impjieg 'full time' ma'	C1
Dahhal in-numru tal-P.E.	C2
Id-dhul Prinċipali huwa minn pensjoni, stipendju, apprendistat jew m'għandix dhul prinċipali x'imkien ieħor pero' għandi l-konjuġi f'impjieg jew pensjonant	C3
Tnaqqasx taxxa (dhul jaf jiġi ntaxxat bir-rati ta' taxxa progressivi)	C4
Naqqas bir-rata ta-taxxa ta' 10% (dhul li ser jiġi ntaxxat bir-rata fissa)	C5

Konferma tal-Pagatur Nikkonferma li r-rata ta' taxxa hekk kif indikat mill-impjegat ser tinqata' mill-emolumenti PART TIME C6

D Timtela fejn id-dhul jikkwalifika għal tnaqqis ta' taxxa fuq EMOLUMENTI OHRA		
Naqqas bir-rata preskritta ta' taxxa ta' 20% (mhix taxxa finali)	D1	
Naqqas b'rata ta' taxxa oġhla minn 20% u indika r-rata	D2	%
Naqqas b'rata ta' taxxa inqas minn 20%, jekk int pensjonant jew student u indika r-rata	D3	%
Naqqas b'rata ta' taxxa inqas minn 20%, jekk mhux pensjonant jew student u qed titlob il-permess mingħand il-Kummissarju tat-Taxxa u d-Dwana ta' Malta billi tindika r-rata	D4	%

Konferma tal-Pagatur Nikkonferma li r-rata ta' taxxa hekk kif indikat mill-impjegat ser tinqata' mill-EMOLUMENTI OHRA D5

E DIKJARAZZJONI	
E1 Dikjarazzjoni tal-Impjegat	E2 Dikjarazzjoni tal-Pagatur
Jiena hawn taħt iffirmat, niddikjara li t-tagħrif mogħti f'din il-formola huwa veru u eżatt	Isem sħiħ u kariga _____
<input type="text"/>	Firma u Data _____
Data _____	
Firma _____	

Għall-finijiet ta' dan id-dokument, kull referenza fil-forma maskili għandha tiġi interpretata bhala tinkludi wkoll il-forma femminili jew kull xorta oħra ta' ġeneru, jew vice versa.

Min għandu jimla l-FS4?

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

L-FS4 għandha tintela u tintbagħat:

Fi żmien sebat ijiem minn meta tibda l-impjieg ġdid; jew kull meta jkun hemm tibdil importanti fid-dettalji mogħtija fl-aħħar FS4 li tkun intbagħtet. Dan jinkludi wkoll tibdil fl-istat tat-taxxa jew tibdil ieħor.

X'jiġri jekk ma nimlax FS4?

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

Kif timla din il-formola?

Bhala impjegat, inti responsabbli li timla l-FS4 bil-gwida tal-Pagatur (min iħaddem). Trid timla Taqsima A u E tal-formola u Taqsima WAHDA BISS minn B, C jew D.

X'taġhmel wara li timla d-dettalji tiegħek, taġhzel il-kategorija tat-taxxa u tiffirma?

Wara li tkun imlejt Taqsimiet A, E u waħda minn B, C jew D tal-FS4, inti trid taġhtiha lura lil min iħaddmek sabiex hu jikkonferma u jiffirma.

Meta l-formola tkun mimlija b'mod komplut, min iħaddmek irid jibgħat l-ewwel kopja tal-formola lill-Amministrazzjoni tat-Taxxa u d-Dwana ta' Malta, iżomm it-tieni kopja għal rekords tiegħu; u jaġhti t-tielet kopja lil kull biex iżzommha għall-informazzjoni tiegħek.

Noti biex jgħinuk timla t-Taqsimit tal-formola

TAQSIMA A - Informazzjoni Ġenerali

Hawnhekk għandek iddaħhal l-informazzjoni personali tiegħek fil-post indikat. Huwa fl-interess tiegħek li din it-taqsimta tintela sewwa bl-informazzjoni necessarja.

IMPORTANTI: Tintela Taqsima waħda biss minn B, C jew D – skont liema kategorija tat-taxxa tapplika.

TAQSIMA B - Dħul Principali

Għandek timla Taqsima B jekk din l-FS4 tirreferi għall-impjieg li jipprovdi id-dħul principali tiegħek minn emolumenti. Immarka l-kaxxa li tgħodd għalik kif ġej:

B1

- Inti ġuveni/xebba, armel/armla, separat/a, iddivorjat/a u ma tissodisfax il-kundizzjonijiet tal-komputazzjoni tal-ġenitur jew ta' ġenitur wiehed (single parent); jew
- inti mizzewwieg jew f'unjoni civili bil-konjuġi l-ieħor jahdem u d-dħul tal-konjuġi tiegħek huwa tali li jaqbilkom li t-taxxa fuq id-dħul ta' kull wiehed minnkom tinhadem bir-rati ta' persuna waħidha sakemm ma tissodisfax il-kundizzjonijiet tal-komputazzjoni ta' ġenitur.

B2

- Inti mizzewwieg jew f'unjoni civili, **ma tikkwalifikax għal B3 jew B4**, u jaqbillek iktar li t-taxxa tiegħek tinhadem b'mod kongunt; jew
- Individwi mhux mizzewwieg, romol, divorzjati, separati de jure jew de facto, u li għandhom taht il-kustodja tagħhom tfal mhux akbar minn 18-il sena (jew mhux akbar minn 23 jekk qegħdin fl-edukazzjoni full-time), jew inkapaċitati b'mard li ma jhallihomx jiehdu hsieb tagħhom infushom u mhux qed jircievu dħul li jaqbeż €3,400, jistgħu japplikaw ir-rati tal-mizzewwieg kurrenti (minbarra B3 jew B4) jekk ikun aktar benefiċjali, skont il-kundizzjonijiet applikabbli.

B3, B4

- Inti tikkwalifika għar-rati tal-mizzewwieg skont B2 u tmantni taht il-kustodja tiegħek lil uliedek li m'għandhomx aktar minn 18-il sena (jew mhux akbar minn 23 jekk qiegħed fl-edukazzjoni full-time); u

- (a) mill-inqas wiehed mill-konjuġi huwa ċittadin Malti jew ta' stat membru tal-UE/ŻEE; jew

(b) mill-inqas wiehed mill-konjuġi huwa resident fit-tul f'Malta kif definit fir-Regolamenti dwar Status ta' Residenti li Joqgħodu Għal Żmien Twil (Ċittadini ta' Pajjiżi Terzi, u t-tifel/tifla kemm twieled/twieldet u kif ukoll u resident/a f'Malta.

- Għal koppi tal-UE/ŻEE li huma mizzewwieg, jekk wiehed/waħda mill-konjuġi mhux resident/a f'Malta, ir-rati japplikaw jekk mill-inqas 90% tad-dħul dinji tagħhom jiġi minn Malta u l-kundizzjonijiet l-oħra huma sodisfatti.

B5

- Ir-Rati tal-ġenituri japplikaw għal min imantni taht il-kustodja tiegħu lil uliedu jew iħallas manteniment għal uliedu li m'għandhomx aktar minn 18-il sena (jew mhux akbar minn 23 jekk qiegħed fl-edukazzjoni full-time), u **ma jikkwalifikawx għal B6 u B7.**

B6, B7

- Inti tikkwalifika għar-rati tal-ġenituri skont B5, u (a) inti ċittadin Malti jew ta' stat membru tal-UE/ŻEE; jew (b) inti resident fit-tul f'Malta kif definit fir-Regolamenti dwar Status ta' Residenti li Joqgħodu Għal Żmien Twil (Ċittadini ta' Pajjiżi Terzi, u t-tifel/tifla kemm twieled/twieldet u kif ukoll u resident/a f'Malta.

- Jekk m'intix il-ġenitur tat-tifel/tifla, ir-rati japplikaw biss jekk inti mizzewwieg (inklud unjoni civili) mal-ġenitur tat-tifel/tifla jew dħallt l-Fatt pubbliku ta' koabitazzjoni mal-ġenitur l-ieħor u rreġistrajt l-Att flimkien mal-ġenitur fir-Registru Pubbliku skont l-Att dwar il-Koabitazzjoni.

Dħul minn Skemi Oħra

B8

- Jekk tissodisfa r-regoli dwar kreditu ta' taxxa li jingħata lil persuni li jirritornaw għal impjieg u qed taġhzel li tiehu l-kreditu għas-sena li rritornajt għall-impjieg, jew inti persuna mizzewwega ta' aktar minn 40 sena u bdejt l-impjieg (mhux bhala direttur) wara li kont assenti minn xogħol għal mill-anqas hames snin u fejn dan id-dħul ma jaqbiż id-dħul minimu nazzjonali, jew

- tikkwalifika taht ir-Regolamenti dwar Tnaqqis (Dħul Minn Impjieg).

B9

- Jekk tissodisfa l-kundizzjonijiet ta' impjieg barra minn Malta u qed taġhzel li t-taxxa titnaqqaslek bir-rata ta' 15%.

B10

- jekk għandek emolumenti minn attività sportiva kwalifikanti u qed taġhzel ir-rata ta' taxxa ta' 7.5%.

B11

- jekk tissodisfa l-kundizzjonijiet tar-Regoli dwar it-Taxxa għall-Impjegati Għolja ta' Uffiċċji ta' Familja, Back Offices u Operat ta' Amministrazzjoni tat-Teżor, jew Trattament ta' Taxxa ta' Individwi b'Filiċiet Għolja, jew Persuni li jkollhom Kwalifiki Għolja, jew Impjegati Kwalifikanti fl-Avjazzjoni, jew Impjegati Kwalifikanti f'Attivitajiet Marittimi u l-Attivitajiet tal-Industrija tas-servizzjar taż-zejt u l-gass offshore, jew Impjegati Kwalifikanti fl-Innovazzjoni u Kreatività.

B12

- immarka biss jekk tikkwalifika li thallas taxxa ta' 15% fuq is-sahra u taġhzel li ma tinqatax taxxa finali fuq is-sahra. Din l-għażla tapplika l-aktar għal persuni li jaqilgħu dħul inqas minn dak taxxabli u jkun wkoll immarkaw waħda mit-Taqsimit minn B1 sa B7.

B13

- **Il-pagatur jikkonferma li ser iqis dan id-dħul bhala wiehed principali u jintaxxa l-emolumenti hekk kif immarkat mill-impjegat.**

TAQSIMA C - Dħul minn Part Time

Għandek timla Taqsima C jekk din l-FS4 tirreferi għal impjieg li jikkwalifika taht il-provedimenti li jikkoncernaw il-part-time. Biex impjieg part-time jikkwalifika taht dawn il-provedimenti, fost provedimenti oħra, jinhtieg li inti (jew il-konjuġi tiegħek)

tkun pensjonant jew student/apprendist jew tkun impjegat full-time x'imkien ieħor jew l-impjieg part-time ma jkunx ma' l-istess pagatur/grupp ta' kumpaniji li miegħu tkun taħdem full-time.

Għandek timla C1 u C2, jew C3, u C4 jew C5.

C1, C2

- Jekk għandek dħul principali minn impjieg ieħor, nizzel l-isem tal-Pagatur l-ieħor u n-numru tal-P.E. tiegħu (dan in-numru huwa uniku għal kull pagatur); jew

C3

- Id-dħul Principali tiegħek huwa minn pensjoni, stipendju, apprendistat jew m'għandekx dħul principali x'imkien ieħor pero' għandek l-konjuġi bi dħul principali.

C4

- Aghzel ir-rata ta' taxxa ta 0% sabiex l-emolumenti ma jiġux intaxxati jekk id-dħul totali tiegħek mill-għejjun kollha mistenni li jkun inqas mill-limitu taxxabli. Tajjeb tkun taf li jekk tiehu żball inti u timmarka din il-kaxxa, inti tista titelef id-dritt li tibbenefika mir-rata ta' taxxa finali mnaqqs ta' fuq xogħol part-time; jew

C5

- Aghzel ir-rata ta' taxxa ta 10% sabiex l-emolumenti jiġu ntaxxati bit-taxxa finali. Dan jgħodd sal-ewwel €10,000 tal-emolumenti. Hija reasponsabla tiegħek li tara li t-taxxa tkun tnaqqaslek kollha fil-hin jew thallas personalment xi diskrepanza permezz tal-formola TA23 (mytax.mtca.gov.mt).

C6

- **Il-pagatur jikkonferma li ser iqis dan id-dħul bhala wiehed part time u jintaxxa l-emolumenti hekk kif immarkat mill-impjegat.**

TAQSIMA D - Emolumenti Oħra

Għandek timla Taqsima D jekk din l-FS4 tirreferi għal emolumenti li la huma għejjin mill-impjieg principali tiegħek u lanqas jikkwalifikaw taht il-provedimenti dwar il-part-time.

D1

- Aghzel hawn jekk tixtieq li t-taxxa titnaqqaslek bir-rata preskritta ta' 20%; jew

D2

- jekk tixtieq li t-taxxa titnaqqaslek b'xi rata ogħla minn dik preskritta tindika il-persentaġġ tat-taxxa li trid li tinqatalek mill-emolumenti; jew

D3

- jekk trid li t-tnaqqis isir b'rata inqas minn 20%, u inti pensjonant jew student, immarka r-rata hawn; jew

D4

- Indika l-persentaġġ tat-taxxa li trid li tinqatalek mill-emolumenti jekk trid r-rata ta' taxxa inqas minn 20%, jekk m'intix pensjonant jew student, sabiex titlob permess mingħand il-Kummissarju tat-Taxxa u d-Dwana ta' Malta.

D5

- **Il-pagatur jikkonferma li ser iqis dan id-dħul bhala emolumenti oħrajn u jintaxxa l-emolumenti hekk kif immarkat mill-impjegat.**

TAQSIMA E - Dikjarazzjoni

L-FS4 trid tiġi iffirmata kemm mill-impjegat u kemm mill-pagatur. Il-pagatur għandu jiccekka li l-FS4 hi mimlija b'mod korrett u shiħ qabel kopja tintbagħat lill-Amministrazzjoni tat-Taxxa u d-Dwana ta' Malta.

E1

- L-impjegat inizzel id-data meta qed jiffirma u jiffirma l-FS4.

E2

- Il-Pagatur inizzel l-isem u l-kariga (dan jista' jkun kwalunkwe persuna nkarigata mill-pagatur li tiffirma għan-nom tiegħu), jiffirma u jnizzel id-data tal-firma.

This form is filled by both the employee and the employer (Payer), and the complete form is returned to the employer

Fill in Section A and E, and fill in also the Section that applies from B, C or D

A Employee Details		Payer Details	
Identity Card / Tax Registration Number	A1	P.E. Number	A10
Spouse's Identity Card / Tax Registration Number	A2	Payer's Name	A11
Date of Marriage / Civil Union	A3	Telephone Number / Email Address	A12
Surname	A4	Payer's Address	A13
Name	A5		
Date of Birth	A6		
Social Security Number	A7		
Nationality	A8		
Status of Long Term Resident in Malta (Third Country)	A9		

B To be filled in where the Income is MAIN		Income from OTHER SCHEMES	
Single tax rates	B1	Persons who return to employment or whose total income does not exceed €12,445 (basis year 2026) (0%)	B8
Married tax rates	B2	Overseas employment tax rate (15%)	B9
Married tax rates with one qualifying child	B3	Income from a qualifying sport activity (7.5%)	B10
Married tax rates with two or more qualifying children	B4	Other Tax Schemes (see notes overleaf)	B11
Parent tax rates (see notes overleaf)	B5	I opt not to be deducted 15% tax on my overtime income	B12
Parent tax rates with one qualifying child	B6		
Parent tax rates with two or more qualifying children	B7		

Payer's Confirmation	I confirm that the status and tax rate selected by the employee will be deducted from the MAIN emoluments	B13
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C To be filled in where the Income is PART TIME	
The Main income is from full-time with	C1
The Main income is from pension, stipend, apprenticeship, or do not have main income and spouse has a main employment or pension	C3
Do not deduct tax (income may end being charged with progressive tax rates)	C4
Deduct 10% tax (income that is taxed with fixed rate)	C5

Payer's Confirmation	I confirm that the tax rate selected by the employee will be deducted from the PART TIME emoluments	C6
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D To be filled in where the Income is OTHER EMOLUMENTS	
Deduct the prescribed tax rate of 20% (not final withholding)	D1
Deduct a higher tax rate than 20%, and indicate the rate	D2
Deduct a lower tax rate than 20%, if you are a pensioner or student, and indicate the rate	D3
Deduct a lower tax rate than 20%, if you are not a pensioner or student and indicate the percentage of tax you are requesting to be deducted, subject to approval by the Malta Tax and Customs Administration	D4

Payer's Confirmation	I confirm that the tax rate selected by the employee will be deducted from the OTHER EMOLUMENTS	D5
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E DECLARATION	
E1 Employee's Declaration	E2 Payer's Declaration
I the undersigned, declare that the information provided in this form is true and correct	Full name and Position _____
_____	Signature and Date _____
Date _____	
Signature _____	

For the purposes of this document, every reference in the masculine form should be interpreted as also including the feminine form or any other gender, and vice versa.

Who should fill in the FS4?

Anyone who is a payee (i.e. full-time employee, part-time employee, or other employees) must fill in a separate FS4 for each employment. Pensioners and students are exempt from filling in this form for their pension, stipend, or grant, but they must still complete an FS4 for any income derived from employment.

When should the FS4 be completed and submitted?

Within seven days of starting a new employment; or whenever there is a significant change in the details provided in the last FS4 that was submitted. This also includes changes in tax status or any other changes.

What happens if I do not fill in the FS4?

If you do not fill in the FS4, your employer is obliged to deduct tax from your earnings at the highest tax rate.

How do you fill in this form?

As an employee, you are responsible for completing the FS4 with the guidance of the Payer (your employer). You must fill in Sections A and E of the form, and **ONLY ONE** of Sections B, C, or D.

What do you do after filling in your details, choosing the tax category, and signing?

After completing Sections A, E, and one of B, C, or D of the FS4, you must return it to your employer so that the payer confirms and signs it.

Once the form is complete, your employer must send a copy of the form to the Malta Tax and Customs Administration, keep a copy for own records; and give you a copy for your own information.

Notes to help you fill in the sections of the form

SECTION A – General Information

Here you should enter your personal information. It is in your interest to ensure this section is filled in correctly with the necessary information.

IMPORTANT: Only ONE of Sections B, C, or D should be completed – according to which tax deduction category applies.

SECTION B – Main Income

You should fill in Section B if this FS4 refers to the employment that provides your main income from emoluments. Mark the box that applies to you as follows:

B1

- You are single, widowed, separated, or divorced individual and do not meet the conditions for the computation as a parent or as a single parent; or
- You are married or in a civil union and both spouses have sources of income, and it is more advantageous for each individual's income to be taxed at the single person rates, unless the conditions for computation as a parent are met.

B2

- You are married or in a civil union, **do not qualify for B3 and B4**, and it is more advantageous for the couple's income to be computed jointly at the married rates: or
- Single Parents who are unmarried, widowed, divorced, or separated de jure or de facto, and who maintain under their sole custody a child who is not over 18 years of age (or not over 23 if in full-time education), or who is incapacitated by infirmity from maintaining themselves and is not in receipt of income exceeding €3,400 in their own right. Single Parents may continue to apply married rates, however, may opt to be taxed with other rates (except for B3 or B4) if more beneficial and subject to the applicable conditions.

B3, B4

- You qualify for the married rates as indicated in B2 and maintain under your custody children who are not over 18 years of age (or not over 23 if in full-time education); and
 - (a) at least one spouse is a national of Malta or another EU/EEA member state; or

(b) at least one spouse is a long-term resident of Malta as defined in the Status of Long-Term Residents Regulations and the child is born in Malta and is resident in Malta.

- In the case of an EU/EEA married couple, where one spouse is non-resident, the rates may apply if at least 90% of their worldwide income is derived from Malta and all other conditions are satisfied.

B5

- The parent rates apply to those who maintain under their custody or pay maintenance in respect of children who are not over 18 years of age (or not over 23 if in full-time education), and **do not qualify for B6 and B7**.

B6, B7

- You qualify for the parent rates as indicated in B5, and
 - (a) you are a national of Malta or another EU/EEA member state; or
 - (b) you are a long-term resident of Malta as defined in the Status of Long-Term Residents Regulations and the child is born in Malta and is resident in Malta.
- If you are not the child's parent, B6 or B7 shall only apply if you are married/in a civil union to the parent of the child or you have entered into a public deed of cohabitation registered in the Public Registry, with the child's parent under the Cohabitation Act.

Income from Other Schemes

B8

- If you satisfy the rules regarding the tax credit granted to persons who return to employment and you choose to avail of the credit for the year in which you returned to employment, or you are a married person over 40 years of age and started employment (not as a director) after having been absent from remunerative occupation for at least 5 years where this income does not exceed the national minimum wage; or
- you qualify for the Deduction (Income from Employment) Rules.

B9

- If you satisfy the conditions for employment outside Malta and opt for your tax to be deducted at the rate of 15%.

B10

- If you have emoluments from a qualifying sport activity and you opt for the tax rate of 7.5%.

B11

- if you satisfy the conditions of the Tax Treatment of Senior Employees of Family Offices, Back Offices and Treasury Management Operations Tax Rules, or Highly Skilled Individuals Rules, or Highly Qualified Persons Rules, or Qualifying Employment in Aviation, or Qualifying Employment in Maritime Activities and the Servicing of Offshore Oil and Gas Industry Activities Rules, or Qualifying Employment in Innovation and Creativity Rules.

B12

- Mark only if you qualify to pay tax at 15% on overtime and choose not to have final tax deducted on overtime. This option mainly applies to persons who earn less than the taxable threshold and who have also marked one of the Sections from B1 to B7.

B13

- **The payer confirms that this income will be considered as a main activity and the emoluments will be taxed as marked by the employee.**

SECTION C – Income from Part Time

You should complete Section C if this FS4 refers to employment that qualifies under the provisions concerning part-time work. To qualify under these provisions, among other requirements, it is necessary that you (or your spouse) are a pensioner or a

student/apprentice or employed full-time elsewhere and the part-time employment is not with the same payer or group of companies with whom you work full-time.

You must complete C1 and C2, or C3, and C4 or C5.

C1, C2

- If you have main income from another employment, enter the name of the other Payer and his P.E. number (this number is unique for each payer); or

C3

- Your main income derives from a pension, stipend, apprenticeship, or you do not have a main source of income elsewhere, but your spouse has a main employment.

C4

- Select the tax rate of 0% so that the emoluments are not taxed if your total expected income from all sources is below the taxable threshold. Note that if no tax is deducted, you may lose the right to benefit from the final tax rate on part-time work; or

C5

- Select the tax rate of 10% so that the emoluments are taxed at the final tax rate. This applies up to the first €10,000 of emoluments. It is your responsibility to ensure that all tax is deducted on time or to personally pay any discrepancy using TA23 form (mytax.mtca.gov.mt).

C6

- **The payer confirms that this income will be considered as part-time and will tax the emoluments as marked by the employee.**

SECTION D – Other Emoluments

You should fill in Section D if this FS4 refers to emoluments that are neither arising from your main employment nor qualify under the provisions concerning part-time work.

D1

- Select here if you wish the tax to be deducted at the prescribed rate of 20%; or

D2

- If tax is to be deducted at a higher rate than 20%, you should indicate the percentage of tax you are to be deducted from your emoluments; or

D3

- If tax is to be deducted at a lower rate than 20%, and you are a pensioner or student, indicate the percentage of tax you are to be deducted from your emoluments; or

D4

- If tax is to be deducted at a rate lower than 20%, and you are neither a pensioner nor a student, please indicate the percentage of tax you are requesting to be deducted, subject to approval by the Malta Tax and Customs Administration.

D5

- **The payer confirms that this income will be considered as other emoluments and will tax the emoluments as marked by the employee.**

SECTION E - Declaration

The FS4 must be signed by both the employee and the payer. The payer must check that the FS4 is filled in completely and correctly before a copy is sent to the Malta Tax and Customs Administration.

E1

- The Employee signs and fills in date of signature.

E2

- The Payer enters name and position (this can be any person authorised by the payer to sign on his behalf), signs, and enters the date when signed.