FSS E-Filing Spreadsheet Guide

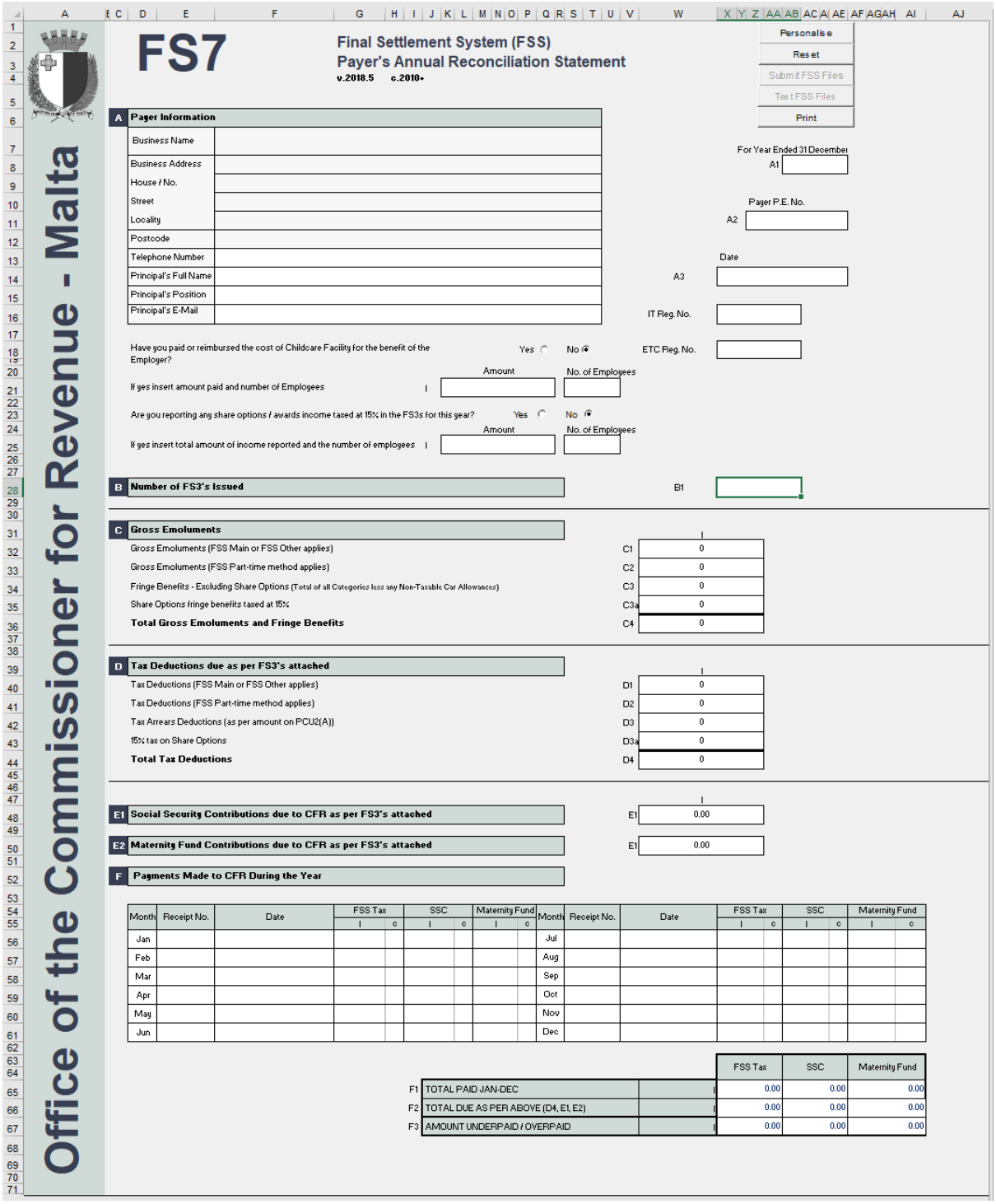
FSS E-Filing Spreadsheet

This Spreadsheet was developed to offer an easy way for employers to complete and submit the FSS records. It does not compute any values automatically, because it is not intended to replace the payroll system but only to capture the FS3 and SSC records (as computed by the payroll system) and submits them to the IRD. The FSS E-Filing Spreadsheet can be downloaded from the IRD web site.

FS7 Sheet

The FS7 form is used as the employer's annual reconciliation statement. It summarises the amounts of the FS3s forms and enables the employer to check that the values entered in the FS3 forms match the totals on the FS7 form.

The FSS E-Filing Spreadsheet FS7 form serves the same purpose but with the added benefit that the totals are automatically computed by means of the spreadsheet formulae. The only value that the employer is required to input is the *Number of FS3s Issued* and this is done as a counter check so that the employer submits the exact amount of FS3s. When the employer tries to submit the FSS records, a macro will check that the *Number of FS3s Issued* entered by the user corresponds to the actual number of FS3s entered. If it does not, the user will be notified and the submission will not initiate.



Office of the Commissioner for Revenue - Malta

FS7

Final Settlement System (FSS)
Payer's Annual Reconciliation Statement
v.2018.5 c.2010+

Personalise
Reset
Submit FSS Files
Test FSS Files
Print

A Payer Information

Business Name	
Business Address	
House / No.	
Street	
Locality	
Postcode	
Telephone Number	
Principal's Full Name	
Principal's Position	
Principal's E-Mail	

For Year Ended 31 December A1

Payer P.E. No. A2

Date A3

IT Reg. No.

ETC Reg. No.

Have you paid or reimbursed the cost of Childcare Facility for the benefit of the Employer? Yes ○ No ●

If yes insert amount paid and number of Employees — Amount | No. of Employees

Are you reporting any share options / awards income taxed at 15% in the FS3s for this year? Yes ○ No ●

If yes insert total amount of income reported and the number of employees — Amount | No. of Employees

B Number of FS3's Issued B1

C Gross Emoluments

Gross Emoluments (FSS Main or FSS Other applies)	C1	0
Gross Emoluments (FSS Part-time method applies)	C2	0
Fringe Benefits - Excluding Share Options (Total of all Categories less any Non-Taxable Car Allowances)	C3	0
Share Options fringe benefits taxed at 15%	C3a	0
Total Gross Emoluments and Fringe Benefits	C4	0

D Tax Deductions due as per FS3's attached

Tax Deductions (FSS Main or FSS Other applies)	D1	0
Tax Deductions (FSS Part-time method applies)	D2	0
Tax Arrears Deductions (as per amount on PCU2(A))	D3	0
15% tax on Share Options	D3a	0
Total Tax Deductions	D4	0

E1 Social Security Contributions due to CFR as per FS3's attached E1 0.00

E2 Maternity Fund Contributions due to CFR as per FS3's attached E1 0.00

F Payments Made to CFR During the Year

Month	Receipt No.	Date	FSS Tax		SSC		Maternity Fund		Month	Receipt No.	Date	FSS Tax		SSC		Maternity Fund	
			I	o	I	o	I	o				I	o	I	o	I	o
Jan									Jul								
Feb									Aug								
Mar									Sep								
Apr									Oct								
May									Nov								
Jun									Dec								

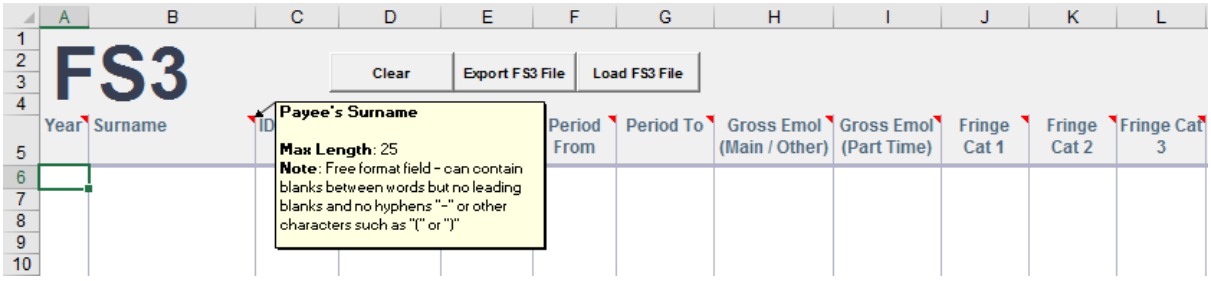
		FSS Tax	SSC	Maternity Fund
F1	TOTAL PAID JAN-DEC	0.00	0.00	0.00
F2	TOTAL DUE AS PER ABOVE (D4, E1, E2)	0.00	0.00	0.00
F3	AMOUNT UNDERPAID / OVERPAID	0.00	0.00	0.00

FSS E-Filing Spreadsheet - FS7 Screenshot

FS3 Sheet

The Spreadsheet FS3 Sheet contains the same information as the original FS3 paper form with the difference that the information required is displayed in tabular format. This means that each row completed is equivalent to one FS3 record.

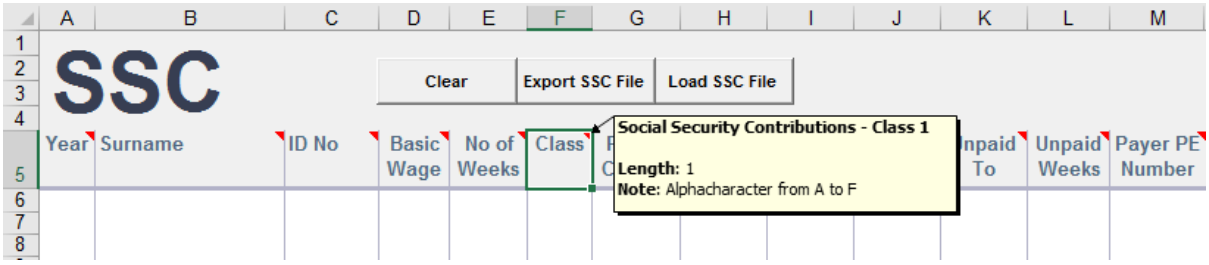
The column headers contain notes with the guidelines issued by the IRD on the data format. However, these are just guidelines, which the employers are requested to follow, but no validations exist in the Spreadsheet. Referring to the screen shot below, the *Payee's Surname* note indicates that the surname's length should not be more than 25 characters but if the employer inputs a surname of 30 characters long, it will be indicated as an error only when the records are submitted.



FSS E-Filing Spreadsheet – FS3 Screenshot

SSC Sheet

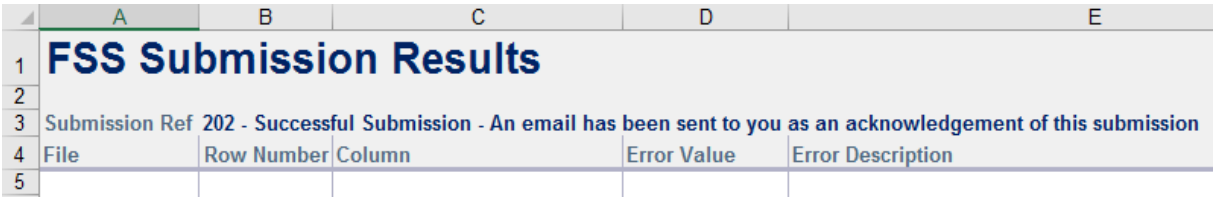
Just like the FS3 sheet, this sheet is in tabular format and each column heading holds a brief note about the specifications issued by the IRD. This sheet must contain at least one record for each FS3 record inputted in the FS3 sheet, although in some specific cases there can be multiple SSC records for each FS3 record.



FSS E-Filing Spreadsheet - SSC Screenshot

Results Sheet

The Results Sheet is used to display the results of the submission or test of the FSS files. If the submission is successful, it will display the submission reference number and a note that an acknowledgement email has been sent (refer to screenshot below). However if the submitted records contained any errors, they will be instantly displayed here.



FSS E-Filing Spreadsheet - Results Screenshot

Import FS3 / SSC File

The FS3 and SSC sheets offer the functionality to import existent files in the Spreadsheet. When the employer clicks on the *Import FS3 / SSC File* button, a dialogue window will prompt for the selection of the appropriate file. If the file selected conforms to the FSS format, a macro will parse the delimited file and inputs the data in the appropriate cells. The only value which is discarded is the checksum value, since this value will be regenerated during submission.

Export FS3 / SSC File

This functionality offers the employer the possibility to export the FS3 and SSC records to a file which corresponds to the specifications issued by the IRD. It will loop through all the records in the FS3 or SSC sheet, remove any leading or ending spaces present, calculate the new checksum for each record and concatenate them into a pipe delimited file.

When the user clicks on the *Export FS3 / SSC File* button, a dialogue window will pop up and the user is requested to select the path where the file will be saved. The filename is generated automatically according to the filename format requested by the IRD.

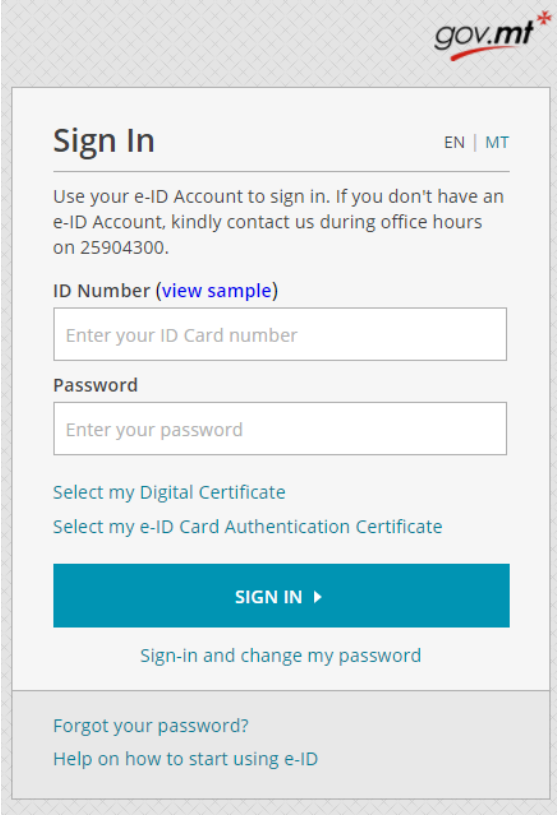
Personalise Spreadsheet

When the employers download the FSS E-Filing Spreadsheet from the Inland Revenue Department's website, it will be empty and does not contain any information. Additionally the FS7 sheet will be protected and therefore the employer cannot input the information as requested. Therefore the employer needs to personalise the sheet by clicking on the *Personalise* button in the FS7 sheet.

FS7 sheet Personalisation process requires e-ID Authentication using Mobile app 2-Factor Authenticator code.

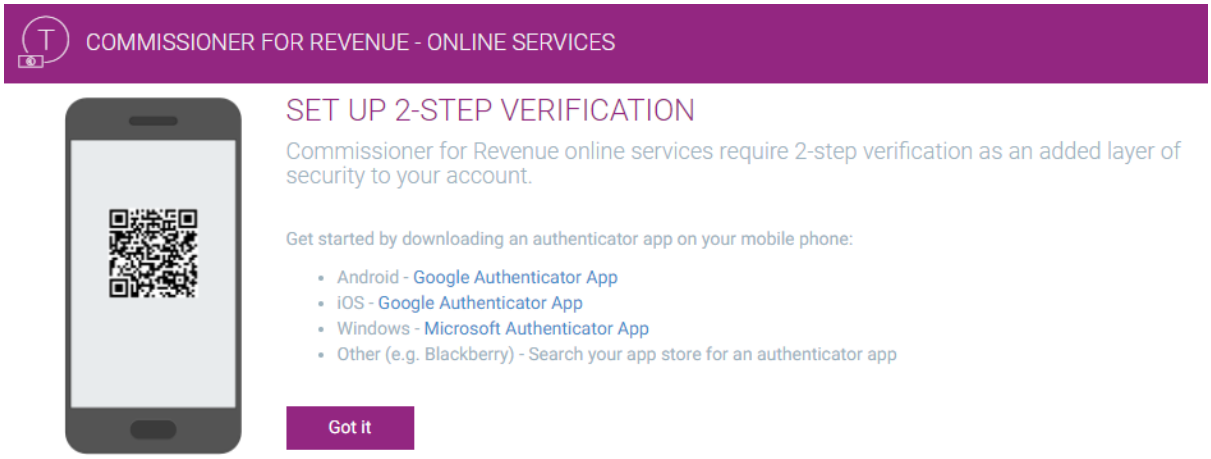
To set up Mobile app for authentication do the following steps:

1. Sign in with your e-ID



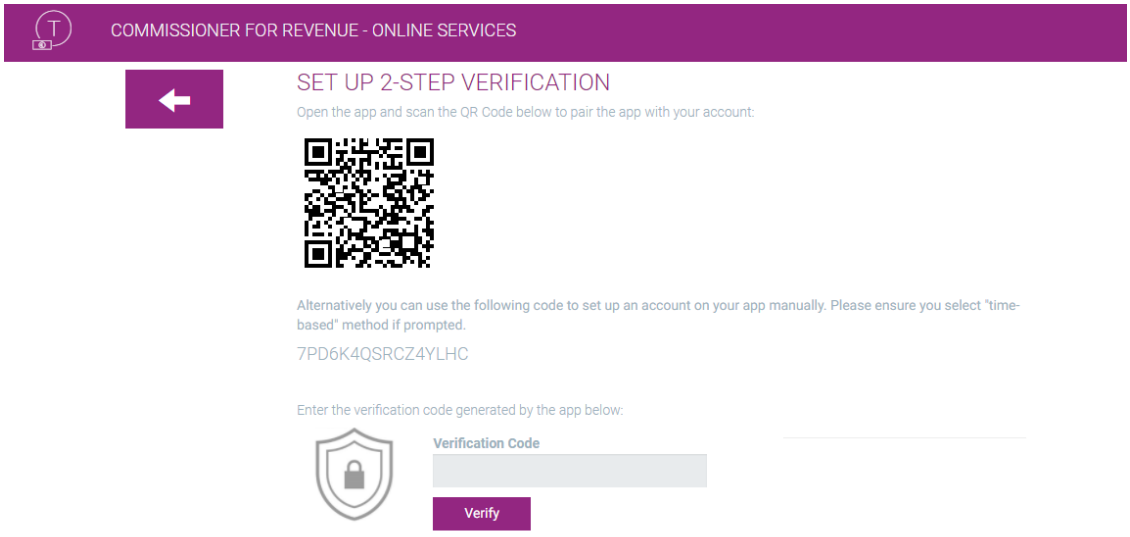
e-ID Sign In Screen

2. Set up your phone App



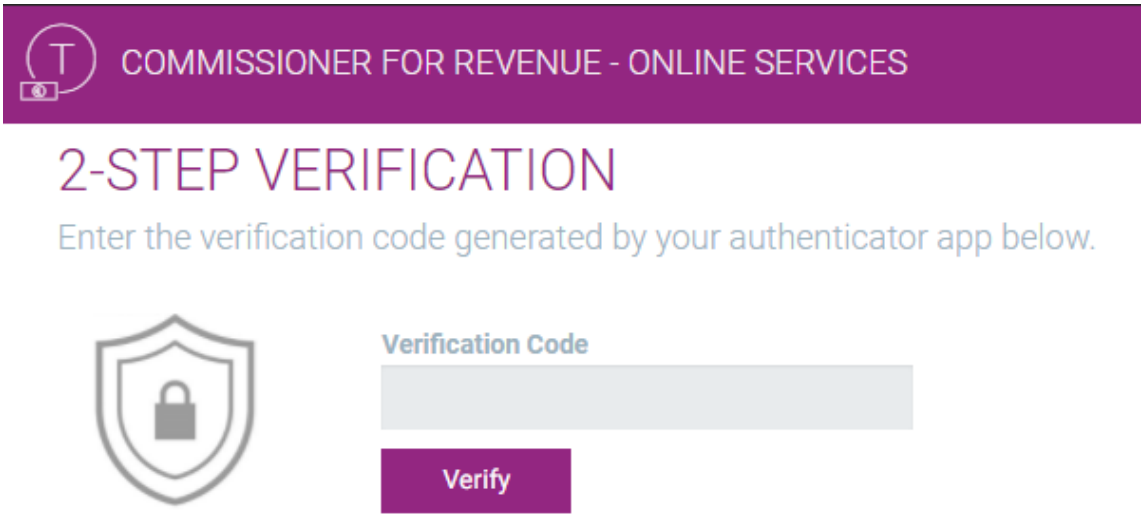
Download App Guide Screen

3. Set Up 2-Step Verification: Scan QR Code



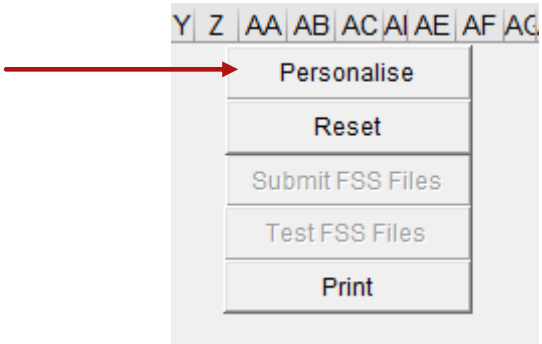
QR Code Scan Screen

4. Set Up 2-Step Verification: Verification Code



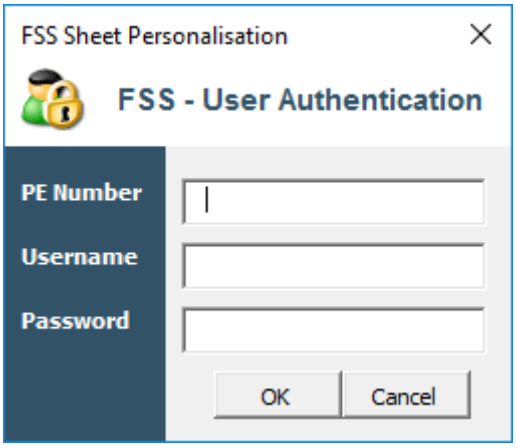
Once the setup has been completed, you are required to use the credentials to personalise the Spreadsheet:

1. Click Personalise



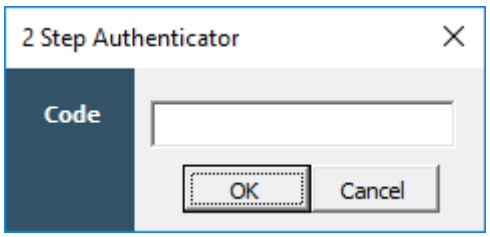
FSS E-Filing Spreadsheet FS7 – Personalise Button

2. 1st Step Authentication - Fill FSS Spreadsheet Personalisation using PE Number, the created e-ID username and Password:

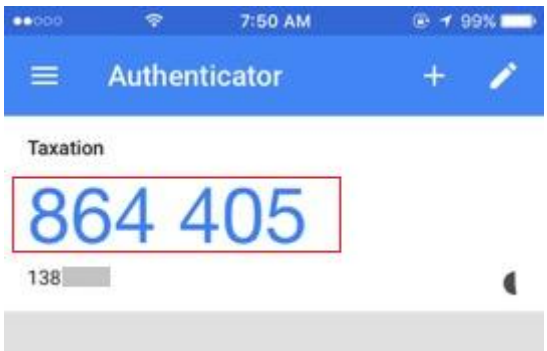


FSS E-Filing Spreadsheet FS7 – Personalise Button

3. 2nd Step Authentication –Taxation Code (Pg.7) from Authenticator App (without any spaces):



FSS E-Filing Spreadsheet FS7 – 2 Step Authenticator



Authenticator App – Taxation Code

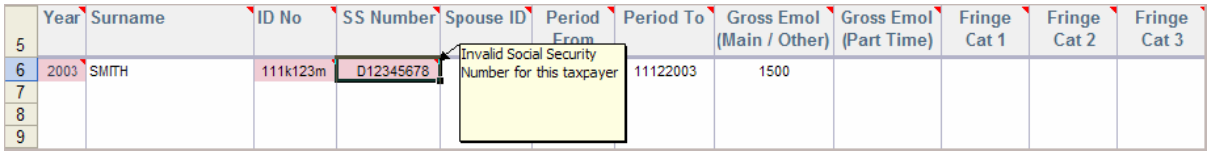
On successful authentication, the FSS E-filing Spreadsheet will be automatically personalised with the employer's information which includes; the Business Name, Business Address, Year of FSS Documents, Employer's PE Number, current date and a list of FSS Tax payments SSC and Maternity Funds payments made by the employer to the IRD during the year.

Submit / Test FSS Files

Once the FSS E-Filing Spreadsheet is personalised and the FS3 / SSC records are completed, the employer can test or submit the FSS records. When the employer clicks on the Submit / Test FSS Files button, the login credentials must be submitted again.

At this point, a macro will construct a pipe delimited string with the FS3 and SSC data with the checksum computation of each record. Both the FS3 and the SSC files are hashed to generate hashing result of each file. A message containing the FS7 information and the hashing results of the FS3 and SSC file is sent to the FSS web service which will store the data. When the FS3 and SSC files are received by the web service, the same hashing algorithm is applied to generate a hashing result. The hashing result is matched with the one generated in the FSS Spreadsheet to ensure that no data is lost during the transmission between the FSS Spreadsheet and the FSS web service.

The web service will perform all the back-end processing and returns a validation response. The web service response will be parsed by the same macro and list all the errors in the Results Sheet. Additionally, the macro will search for the cells containing the errors and change their background colour and inserts a note containing the error description. When the user corrects the errors indicated, the FSS records can be submitted again.



	Year	Surname	ID No	SS Number	Spouse ID	Period From	Period To	Gross Emol (Main / Other)	Gross Emol (Part Time)	Fringe Cat 1	Fringe Cat 2	Fringe Cat 3
5												
6	2003	SMITH	111k123m	D12345678			11122003	1500				
7												
8												
9												

Invalid Social Security Number for this taxpayer

FSS E-Filing Spreadsheet - Erroneous Submission Screenshot

Note: The difference between a *Test Submission* and an *Actual Submission* resides in the fact that a test submission will not be “considered” by the IRD. On the other hand, the employer can actually submit the FSS documents as much as he wants until a set deadline issued by the IRD in advance. When the deadline expires, the IRD will consider the latest successful submission as the Actual Submission and starts processing it.