



**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 less than €10,535 (basis year 2023)	B5	
Other Tax Schemes	B6	
Main income from a qualifying sport or arts 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	
<b>NIL Tax Rate</b>		
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	
<b>Withhold Tax</b>		
Tick box C6 if earning income from a qualifying sport or art activity and opting for final Withholding Tax at 7.5%	C6	
Tick box C7 to instruct your employer to start deducting at 10%	C7	
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 CfR's permission	D4	

**E 15% TAX ON OVERTIME**

I opt not to be deducted 15% tax on my overtime income	E1	
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**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	
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**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 Office of the Commissioner for Revenue;
- 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:

- a) you are single, widow/er, separated and you do not qualify for the "parent computation" or as a "single parent"; or
- b) 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:

- a) you are married with a non-working spouse; or
- b) you qualify as a "single parent" and the "married" rates are applicable to your chargeable income; or
- c) 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 who shall be subject to the 'single' tax rates where the 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 or arts 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 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.

### 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 CfR'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.