



Office of the Commissioner for Revenue Malta

FSS Payer Annual Reconciliation

Electronic Lodgement Specifications

Updated December 2017

Introduction

In order to simplify and speedup end of year processing and to reduce problems due to keying errors FSS Payers are encouraged to lodge their annual reconciliation information with CFR in an electronic format.

Furthermore, employers who require to file more than 29 FS3 forms for a particular year are obliged to file such data through the IR Services on-line. However, every employer could avail of the service to submit online the FSS Tax and Social Security Contributions files. More information and application forms can be attained from www.cfr.gov.mt.

By complying to these specifications, the data will be subject to online validations, ensuring correctness and provided with an instant automated feedback.

Specifications for Electronic Lodgement of Tax, Social Security and Maternity Fund information on FS3s

Minimum system requirements are Internet Browsers IE7 onwards and MS Office 2007 onwards.

Requirements by Payers

- provide the electronic information in a format and procedure approved by CFR;
- the payer is to maintain a copy of the data lodged in electronic format in his/her own system for at least nine (9) years from the date of submission.
The payer must also be in a position to satisfy a CFR request for paper copies within a time limit as specified by CFR.
- the payer is still required to issue 2 paper copies of the FS3 form to all payees;
- initial security implementation will consist of a checksum at the end of each record. All the characters of each records will be processed through an algorithm and the result is appended at the end of each record in the file.

Checksum calculation (Example)

Each character is given a weight according to its position in the line, starting from the left hand side of each line, starting with the number 1 and incrementing consecutively by one moving to the right. The ASCII value of each character in the line is multiplied by its weight and each result is added to get one final sum.

Append the resulting sum at the end of each line preceded by the field delimiter
(Do not include the last delimiter in checksum calculation).

Field delimiters should also be included in the checksum calculation.

Example: Checksum test

Assign each character a weight :

A	B	C	D
Character	ASCII Value	Weight Result	(B*C)
C	67	1	67
h	104	2	208
e	101	3	303
c	99	4	396
k	107	5	535
s	115	6	690
u	117	7	819
m	109	8	872
	32	9	288
t	116	10	1160
e	101	11	1111
s	115	12	1380
t	116	13	1508

Total All Fields **9337**

Actual text written to file would be (assuming pipe delimited text): Checksum test|9337

File Format

The annual reconciliation information is to be provided in two variable length files in ASCII format with fields delimited by pipes "|":

1. The first file will contain one record only for each employee with the tax information of the FS3
2. Second file will contain a record for each Social Security and Maternity Fund Transaction for each employee.

These two files are to have the following names:

1. first file (i.e. FS3 information) = ppppppF3.yy
2. second file (i.e. SSC and Maternity Fund information) = ppppppSS.yy

("pppppp" represents the PE number and "yy" is the relevant basis year)

The data fields to be contained in each file are set-out on the following pages. Note that:

- not all the information that needs to be included on the paper copies of the FS3s is to be provided electronically;
- unless a field is indicated as being "must be in a certain format" then the field can be any number of characters up to the maximum;
- leading zeroes are to be removed from the data fields wherever possible;
- leading and trailing blanks or spaces are to be removed from the data fields wherever possible;
- the only fields to be provided in cents are the Social Security and Maternity Fund fields;
- a Carriage Return/Line Feed (CR/LF) marker is to be placed at the end of each record.

File 1 FS3 Tax Record Layout

A record for each FS3 issued by the FSS Payer will be contained in this file.

No.	Field on FS3	Field Description on FS3	Max No of Characters	Notes
1	A1	Year	4	Must be YYYY format
2		Payee's Surname	25	Free format field - can contain blanks between words BUT NO LEADING BLANKS AND NOHYPHENS ("-")
3	A2	Payee's ID Card/IT Reg. No.	9	NO SPACES or BRACKETS between characters
4	A3	Payee's Social Security No.	9	NO SPACES or BRACKETS between characters
5	A4	Spouse's ID Card/IT Reg. No.	9	
6	B1	Period From	8	Must be in ddmmyyyy format
7	B2	Period To	8	Must be in ddmmyyyy format
8	C1	Gross Emoluments (Main & Other)	6	} numeric values only (no cents) and no negative numbers (i.e. with a "-" in front)
9	C2	Gross Emoluments (Part time)	6	} " ditto "
10	C3	Category 1: Company Cars	6	} " ditto "
11	C4	Category 2: Use of an asset and Accommodation	6	} " ditto "
12	C5	Category 3: Other benefits and services	6	} " ditto "
13	C6	Gross Emoluments (Share Options at 15%)	6	} " ditto "
14	C7	Non Taxable Cash Allowance	6	} " ditto "
15	D1	Tax Deductions (Main & Other)	6	} " ditto "
16	D2	Tax Deductions (Part Time)	6	} " ditto "
17	D3	Tax Deductions (Arrears)	6	} " ditto "
18	D4	Tax Deductions (15% tax on Share Options)	6	} " ditto "
19	E	Social Security Contributions Totals	7	Numeric value only (including cents)
20		Maternity Fund Contributions Totals	7	Numeric value only (including cents)
21	F1	Payer PE No.	6	
22	F2	Date	8	Must be in ddmmyyyy format
23		Checksum	7	Integer as explained in Security

Please note that no hyphen or minus ("-") should be included in any of the above fields.

File 2 FS3 Social Security Record Layout

Information on Social Security and Maternity Fund contributions will be contained in this file.

No.	Field on FS3	Field Description on FS3	Max No of Characters	Notes
1	A1	Year	4	Must be YYYY format
2		Payee's Surname	25	Free format field - can contain blanks between words BUT NO LEADING BLANKS AND NOHYPHENS ("-")
3	A2	Payee's ID Card/IT Reg. No.	9	NO SPACES or BRACKETS between characters
4		Basic Weekly Wage (Section E)	7	Decimal (including cents)
5		Number of Weeks (Section E)	2	Numeric
6		Category(Section E)	1	Alpha Character
7		Payee - Contributions paid by Payee	7	Decimal - no negative amounts (i.e. with a "-" in front)
8		Payer - Contributions paid by Payer	7	Decimal - no negative amounts (i.e. with a "-" in front)
9		Maternity Fund Contributions	7	Decimal - no negative amounts (i.e. with a "-" in front)
10		Unpaid Contributions Date From	8	date must be in ddmmyyyy format
11		Unpaid Contributions Date To	8	date must be in ddmmyyyy format
12		Number of Unpaid Contributions	2	Numeric
13	F1	Payer PE No.	6	
14		Checksum	7	Integer as explained in Security

Please note that no hyphen or minus ("-") should be included in any of the above fields.

N.B. This file will have a transaction for each Basic Wage the payee has received during the period of employment, that is, there may be more than one SSC record for each employee.

Example

The following is an example of the correct format for providing FS3 emoluments, tax, social security and maternity fund contributions information to the IRD.

In this example there were four FSS Payee Statements of Earnings (FS3s) issued by the payer during the year with emoluments and net fringe benefits totalling € 31,640, tax deductions totalling € 1,686, social security contributions totalling € 4,246.68 and maternity fund contributions totalling € 93.27.

File 1 (FS3-TAX) would be saved with the name 123456F3.15

File 2 (FS3-SSC/Maternity Fund) would be saved with the name 123456SS.15

The relevant information on the paper copies of the FS3s is as follows:

No.	FS3 fields	FS3 Field Description	Record 1	Record 2	Record 3	Record 4
1	A1	Year	2015	2015	2015	2015
2		Payee's Surname	Azzopardi	Farrugia	Vella	DeGiorgio
3	A2	Payee's ID Card/IT Reg. No.	222222M	3456668M	111111M	77777M
4	A3	Payee's Social Security No.	A11111111	B22222222	C33333333	D44444444
5	A4	Spouse's ID Card/IT Reg. No.	3333333M			
6	B1	Period From	01012015	01052015	01072015	15062015
7	B2	Period To	31122015	31122015	31102015	31122015
8	C1	Gross Emoluments (Main & Other)	13000	9000	0	3000
9	C2	Gross Emoluments (Part time)	0	0	4800	0
10	C3	Category 1: Company Cars	1880	500	0	0
11	C4	Category 2: Use of an asset and accommodation	0	0	0	400
12	C5	Category 3: Other benefits and services	0	0	0	0
13	C6	Gross Emoluments (Share Options at 15%)	100	0	0	0
14	C7	Non Taxable Cash Allowance	940	0	0	0
15	D1	Tax Deductions (Main & Other)	816	150	0	0
16	D2	Tax Deductions (Part Time)	0	0	720	0
17	D3	Tax Deductions (Arrears)	0	0	0	0
18	D4	Tax Deductions (15% tax on Share Options)	15	0	0	0
19	E	Social Security Contributions Totals	2498.08	1748.60	0	0
20		Maternity Fund Contributions Totals	37.44	26.25	15.08	14.50
21	F1	Payer PE No.	123456	123456	123456	123456
22	F2	Date	31122015	31122015	31122015	31122015
23		Checksum				

2015|Azzopardi|222222M|A11111111|3333333M|01012015|31122015|13000|0|1880|0|0|100|940|816|0|0|15|2498.08|37.44|123456|31122015|519641

2015|Farrugia|3456668M|B22222222||01052015|31122015|9000|0|500|0|0|0|150|0|0|0|1748.6|26.25|123456|31122015|398582

2015|Vella|111111M|C33333333||01072015|31102015|0|4800|0|0|0|0|720|0|0|0|15.08|123456|31122015|328810

2015|DeGiorgio|77777M|D44444444||15062015|31122015|3000|0|0|400|0|0|0|0|0|0|0|14.5|123456|31122015|353628

Social Security and Maternity Fund information on FS3

Social Security and Maternity Fund Contributions information has to be provided in detail for each Basic Wage which was paid out to the employee by the employer.

No.	FS3 fields	FS3 Field Description	Record 1	Record 2	Record 3	Record 4
1	A1	FS3 Field Descriptions	2015	2015	2015	2015
2		Payee's Surname	Azzopardi	Farrugia	Vella	DeGiorgio
3	A2	Payee's ID Card/IT Reg. No.	2222222 M	3456668M	111111M	77777M
4		Basic Weekly Wage (Section E)	240.15	249.82	194.46	103.45
5		Number (Section E)	52	35	26	29
6		Category (Section E)	C	C	C	B
7		Payee - Contributions paid by Payee	1249.04	874.30		
8		Payer - Contributions paid by Payer	1249.04	874.30		
9		Maternity Fund Contributions	37.44	26.25	15.08	14.50
10		Unpaid Contributions Date From				
11		Unpaid Contributions Date To				
12		Number of Weeks Unpaid				
13	F1	Payee PE No	123456	123456	123456	123456
14		Checksum				

2015|Azzopardi|2222222M|240.15|52|C|1249.04|1249.04|37.44|||123456|156931

2015|Farrugia|3456668M|249.82|35|C|874.30|874.30|26.25|||123456|145270

2015|Vella|111111M|194.46|26|C|0.00|0.00|15.08|||123456|111968

2015|DeGiorgio|77777M|103.45|29|B|0.00|0.00|14.50|||123456|130180

Notes:

- payee's surname can contain blanks or spaces between words (but no leading or trailing blanks or spaces);
- payee's surname can be upper or lower case and should include alpha characters from A to Z only;
- payee's surname can also include name as long as field does not exceed 25 characters and provided that the **surname is always shown first**;
- no brackets or spaces should be included in the payee's ID Card/IT Reg. No or the Social Security No. (Eg: 12345M is correct – 12345(M) is wrong);
- in Social Security number, the alpha characters should precede numeric figures (Eg. A123456789);
- leading zeroes are to be removed from the data wherever possible;
- the only fields to be provided in cents (and thus the decimal point is accepted) are the Social Security and Maternity Fund contributions in both files;
- each record in both files must have a <CRLF> marker at the end of each record;
- the totals of fields C1, C2, C3, D1, D2, D3, E1 and E2 on all the FS3 records must be equal to the totals shown in respective fields on the FS7 form;
- The total count of rows in the 'F3' file must be equal to the number indicated in field 'B1' of the FS7 (i.e. total number of FS3 forms).

Summary of on-line validations

Field	Box No.	Explanation
FS3		<p>Only one FS3 record per employee is allowed except for spouses who are not held as the responsible spouse who got married or widowed during the year.</p> <p>Two records are to be provided; one for the period during which the spouse was single (where the Spouse reference will be void) and the other for the period when married or in civil union (where the spouse reference will be provided).</p> <p>Unique records are identified by PE Number, Year, Employee Reference and Spouse Reference.</p> <p>Basic wage changes or more than one period of unpaid contributions have to be recorded in multiple records for the employee in the SSC file.</p>
Year field in FS3	A1	The year field in the FS3 must be equal to that in the accompanying FS7.
ID / Income Tax Registration No.	A2	<p>Identity Card Numbers and Income Tax Registration Numbers will be checked directly with the Inland Revenue Taxpayer Registration systems. This means that the Identity Card Numbers and Taxpayer Registrations Number provided must be correct and the surname information matches with that of the Inland Revenue System.</p> <p>At any time of the year, in anticipation to the actual data submission, a payer can avail of the facility to validate the payees' ID or Income Tax numbers through the IR Services on-line.</p>
Spouse's ID/ Income Tax Registration No.	A4	This field must be empty if employee is not married or in civil union.
Dates in Period (from, to)	B1 and B2	These dates must be valid dates in ddmmyyy format and the year of each date must equal the year field in A1. The dates in B1 and B2 must correctly reflect the period of employment during the year for each employee.
Gross Emoluments	C1, C2, C3, C4	<p>FS3s with zero emolument values will not be accepted. All values must be positive whole numbers (i.e. no decimals) and the following totals must reconcile:</p> <ul style="list-style-type: none"> The total emoluments of all relevant FS3 lines must be equal to the total given in the FS7. This applies to each emolument type. Gross Emoluments (FSS part-time) cannot exceed the established threshold. If such amount is exceeded, the surplus should be transferred to main income.
Tax Deductions	D1, D2, D3, D4	<p>All tax deductions values must be positive whole numbers (i.e. no decimals). Tax Deduction (FSS Part-time) cannot exceed the established thresholds. Part Time Tax deductions exceeding the limit should be recorded in the FSS Main Tax Field.</p> <p>The total of each value of each tax deducted in every FS3 must be equal to the corresponding value on the FS7</p>
Social Security and Maternity Fund Information	E	<p>The records for Social Security Contributions (SSC) and Maternity Fund Contributions must be correctly submitted.</p> <p>Incomplete records where any of the Basic Weekly Wage, number of contributions, category, payee/payer/maternity contributions (whichever applicable) is missing will not be accepted.</p> <p>In principle, persons whose employment is the main activity where social security contributions are deductible and civil status is not married or not in civil union, the person may not qualify to be treated as a part-timer for income tax purposes. This translates into the logic that a single (non-married) employee cannot have Social Security Contributions greater than Gross Emolument (FSS Main)</p> <p>Basic Wage must be reported up to the first two decimal figures, for example: basic wage of 300.659 should be reported as 300.65. This figure will be the basis for the workings of SSC. However, when working out the contribution deductible, the resulting figure should be rounded to the nearest cent, e.g. 30.07</p> <p>Pensioners over 65 years of age should not pay SSC no matter what their earnings are. Moreover the following validations are also be fully enforced:</p> <ul style="list-style-type: none"> Category must be one of 'A', 'B', 'C', 'D', 'E' and 'F'. Category must correspond to the weekly basic wage of the employee The amounts paid by the payee and the payer cannot be less than the rate multiplied by the number of contributions. <p>The total Social Security and Maternity Fund Contributions in all FS3s must be equal to the value in E1 and E2 in the FS7.</p>

For Further Information

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