

**Summary of On-Line validations for end of year documents for year 2005:
This list of validations complements the Electronic Lodgement Specifications.**

Field	Box No.	Explanation
FS3		<p>Only one FS3 record per employee is allowed except for females who changed the marital status during the year. Unique records are identified by PE Number, Year, Employee Reference and Spouse Reference.</p> <p>When a female employee becomes married or single during the year, two records are to be provided; one for the period during which she was single (where the Spouse reference will be void) and the other for the period she was married (where the spouse reference will be provided).</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.
Income Tax Registration Number	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 exist and the surname information matches with that of the Inland Revenue System.</p> <p>Support on Taxpayer Registration will be provided by sending e-mail with the details of the employee (ID NO/Taxpayer Reference, Name Surname, Date of birth and address) to Rhoda.attard@gov.mt and paul.briffa@gov.mt.</p>
Spouse's Income Tax Registration Number	A4	This field must be empty if employee is single (not married).
Dates in Period (from, to)	B1 and B2	These dates must be valid dates in 'dd/mm/yyyy' 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"> Gross emoluments (FSS main or FSS other) + Gross Emoluments (FSS part time) + Fringe Benefits must be equal to the Total Gross Emoluments and Fringe Benefits i.e. boxes C1+C2+C3=C4 (applies to manual filters only) Fringe Benefits Category 1 + Category 2 + Category 3 must be equal Fringe Benefits Total less Not Taxable Car Cash Allowance i.e. Box C3 = (C5-C6+C7) – C8 (applies for manual filters only). For all the FS3s submitted, the total emoluments of each FS3 must be equal to the total given in the FS7. This will be applied to each emolument type i.e. the total C1 of each FS 3 must be equal to the value of C1 on the FS 7. The total of C2 of each FS3 must be equal to the value of C2 on the FS7 and the total of C3 of each FS3 must be equal to the value of C3 on the FS7. Gross Emoluments (FSS part-time) cannot exceed LM 3000. Part time exceeding LM3000 should be transferred to main income.
Tax Deductions	D1, D21, D3, D4	<p>All tax deductions values must be positive whole numbers (i.e. no decimals).</p> <p>Tax Deduction (FSS Part-time) cannot exceed LM 450. Tax deductions exceeding LM450 should be recorded in the FSS Main Tax Field.</p> <p>The total tax deduction must be equal to the tax deduction (FSS main or FSS others) + tax deductions (FSS part time method) + tax arrears deductions i.e. D4 = D1 + D2 + D3) applies for manual filters only).</p>

		<p>Furthermore, the total of each value of each tax deducted in every FS3 must be equal to the corresponding value on the FS 7 i.e. the total D1 for each FS 3 must be equal to the value D1 on the FS 7, the total D2 of each FS3 must be equal to the value of D2 on the FS 7 and the total of D3 in each FS 3 must be equal to the value of D 3 in the FS 7.</p>
<p>Social Security Contributions</p>	<p>E 1</p>	<p>The records for Social Security Contributions (SSC) must be correctly submitted. Incomplete records where any of the Basic Wage, number of contributions, category, SSC paid by the payee (employee) or SSC paid by the payer (employer) or the total contributions (for manual filers) is missing will not be accepted.</p> <p>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 115.639 should be reported as 115.63. This figure will be the basis for the workings of SSC.</p> <p>Pensioners over 65 years of age should not pay SSC no matter what their earnings are.</p> <p>Moreover the following validations will 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 information in weeks without pay must also be submitted. The dates in the From/To periods of the Weeks without pay must be valid dates (in 'dd/mm/yyyy' format) between the From/To period indicated in the B1 and B2. The total number of contributions paid and unpaid must not be greater than the number of contributions payable between the From/To dates B1 and B2.</p> <p>Furthermore for each employee the total SSC (in the SSC file) withheld indicated in field E1 must reconcile with the total of all SSC paid by payee and payer (in the FS3 file).</p> <p>The total SSC in all FS 3s must be equal to the value in E1 in the FS 7.</p>