

Social Security Contributions

Attention professional players:

We have noted that there is a lot of misinformation with regards to the applicable Social Security contributions. The aim of this circular is to try to disseminate correct information to member players.

1. Social Security is owed on the **highest** income. This may or may not be your full time employment. If you are a part time professional player, and make **more** income from football, than from your other employment, Social Security is owed on your football income.

2. Normally 10% is paid by the employee and 10% by the employer, however there is also a maximum payment of €48.57 per week. So if for example the monthly salary is over €2,000 per month the amount of social security will not be 10% but capped at approx. €200. Applicable rates can be seen here: <https://cfr.gov.mt/en/rates/Pages/SSC1/SSC1-2021.aspx>

3. To check what Social Security contributions have been paid on your behalf, you can check online. To do this, you will need to register for an E-Id. MFPA can assist you in this regard.

4. Failure to pay the right amount of social security contributions may result in a bill issued in your name by the relevant authorities. Even if your employment contract, specifies that the club is responsible for tax payments, the relevant authorities may consider you personally responsible for the payments. This is why it is important to follow up and ensure the right contributions are currently being paid.

Should you have any queries or request assistance, do not hesitate to contact us on info@maltafpa.com or via whatsapp text on 79398055.