



20/09/2010

RAP/RCha/MA/IX(2010)Add

**REVISED EUROPEAN SOCIAL CHARTER**  
**REPLY TO SUPPLEMENTARY QUESTIONS**

3rd National Report on the implementation of  
the European Social Charter (revised)

submitted by

**THE GOVERNMENT OF MALTA**

(Articles 4§1  
for the period 01/01/2005 – 31/12/2008)

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Report registered by the Secretariat on 17 September 2010

**CYCLE 2010**



**INCOME TAX BRACKETS  
2005**

Single Rates				Married Rates			
		Chargeable Income €	Rate			Chargeable Income €	Rate
0	-	7221	0			0	0
7223	-	9553	0,15			10019	0,15
9553	-	11647	0,2			13979	0,2
11649	-	13976	0,25			16890	0,25
13979	-	15723	0,3			19802	0,3
15726	&	OVER	0,35			23296	& OVER 0,35

Exch.  
Rate  
2,329373

**2006**

Single Rates				Married Rates			
		Chargeable Income €	Rate			Chargeable Income €	Rate
0	-	7221	0			0	0
7223	-	9553	0,15			10019	0,15
9553	-	11647	0,2			13979	0,2
11649	-	13976	0,25			16890	0,25
13979	-	15723	0,3			19802	0,3
15726	&	OVER	0,35			23296	& OVER 0,35

2,329373

**2007**

Single Rates				Married Rates			
		Chargeable Income €	Rate			Chargeable Income €	Rate
0	-	7570	0			0	0
7573	-	12812	0,15			10485	0,15
12814	-	15723	0,25			18637	0,25
15726	&	OVER	0,35			23296	& OVER 0,35

2,329373

**2008**

Single Rates				Married Rates			
		Chargeable Income €	Rate			Chargeable Income €	Rate
0	-	8150	0			0	0
8151	-	14000	0,15			11401	0,15
14001	-	19000	0,25			20501	0,25
19001	&	OVER	0,35			28000	& OVER 0,35

<b>EMPLOYED RATES</b>			
<b>2005</b>			
		€	€
B	OVER 18 YRS. & EARNING THE NMW - €129.58	12,95	12,95
C	WAGE EXCEEDS €129.58 BUT LESS THAN €306.43	10%	10%
D	WAGE EXCEEDS €306.43	30,65	30,65
<b>EMPLOYED RATES</b>			
<b>2006</b>			
		€	€
B	OVER 18 YRS. & EARNING THE NMW - €134.82	13,49	13,49
C	WAGE EXCEEDS €134.82 BUT LESS THAN €311.67	10%	10%
D	WAGE EXCEEDS €311.67	31,17	31,17
<b>EMPLOYED RATES</b>			
<b>2007</b>			
		€	€
B	OVER 18 YRS. & EARNING THE NMW - €138.90	13,88	13,88
C	WAGE EXCEEDS €138.90 BUT LESS THAN €315.75	10%	10%
D	WAGE EXCEEDS €315.75	31,56	31,56
<b>EMPLOYED RATES</b>			
<b>2008</b>			
		€	€
B	OVER 18 YRS. & EARNING THE NMW - €142.39	14,23	14,23
C	WAGE EXCEEDS €142.39 BUT LESS THAN €319.24	10%	10%
D	WAGE EXCEEDS €319.24	31,94	31,94

**SECRETARIAT GENERAL**

DIRECTORATE GENERAL OF HUMAN RIGHTS  
AND LEGAL AFFAIRS

DIRECTORATE OF MONITORING

DEPARTMENT OF THE EUROPEAN SOCIAL CHARTER  
*THE HEAD OF DEPARTMENT*  
*EXECUTIVE SECRETARY OF THE EUROPEAN COMMITTEE*  
*OF SOCIAL RIGHTS*

ESC 77  
NC / SF



Mr Frankie Micallef,  
Director (Benefits),  
Social Security Division,  
38 Ordnance Street,  
VALLETTA VLT 2000  
Malta

Strasbourg, 4 May 2010

Dear Mr Micallef,

The European Committee of Social Rights is currently examining the third report from Malta on the Revised European Social Charter and has instructed me to forward to you the enclosed question concerning Article 4§1.

The Committee would be grateful if you could reply to this question before 18 June 2010 in order to allow the information to be taken into account in Conclusions 2010.

Yours sincerely,

Régis Brillat

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4 May 2010

Question in respect of the 3<sup>rd</sup> report of Malta

Article 4§1

The report provides information on the gross minimum and average wages.

The Committee wishes to know the net value of the minimum and average wages or alternatively, the income tax rate, social security contributions and any non-taxable threshold that are applied on the gross minimum and average wages.