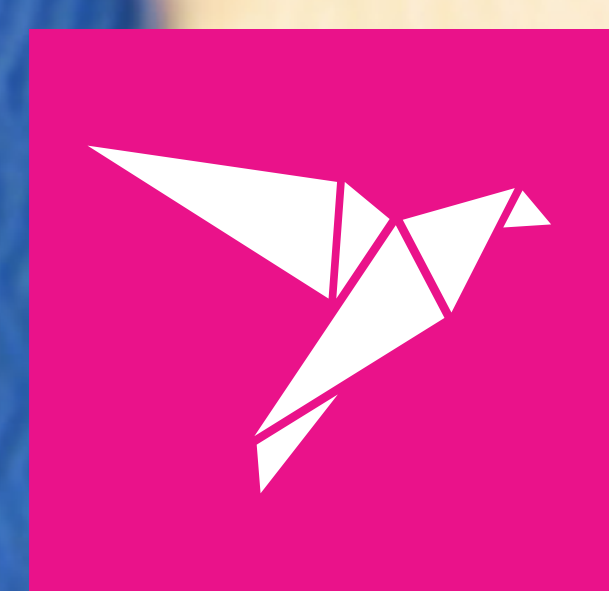


Payroll Adjustments **2026**

An overview of Malta's 2026 payroll changes,
including tax, social security, and statutory benefits.



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Payroll Adjustments

BREAKDOWN

NATIONAL MINIMUM WAGE

The National Minimum Wage related to a normal working week shall be **increased**, with effect from 1st January 2026.

The national minimum wage of part-time employees shall be calculated **pro-rata** at the same hourly rate of a comparable whole-time employee.

AGED BELOW 17 YEARS
€219.82 PER WEEK

AGED 17 YEARS
€222.66 PER WEEK

AGED 18 YEARS
€229.44 PER WEEK

The **2026** increase comprises a raise of **€7.66**, couple with the **€4.66** Cost of Living Adjustment (COLA), a figure recalculated annually to reflect economic realities.

VACATION LEAVE

An employee with a 40-hour working week is entitled to **216 hours** of paid annual leave.



COLA

The wages of whole-time employees shall be **increased by €4.66** per week, with effect from 1st January 2026 .

The hourly rate of part-time employees shall be increased by the same amount as the increase in the hourly rate of a comparable whole-time employee.

SHUTDOWN

The employer may utilise up to the equivalent in hours of **twelve working days** from the annual leave entitlement for the purposes of any type of shutdown.



TAX RATES

NORMAL RATES

Workers will no longer have to pay tax on the first **€12,000** of their yearly income.

PART-TIME WORK

Tax rate applicable to income from part time work shall be taxed at the rate of **10%**.

OVERTIME

Individuals working in a non-managerial position and earning an annual base wage of not more than **€20,000** will be taxed at the rate of **15%** on their first **€10,000** of overtime income.

Tax Rates

BREAKDOWN

SINGLES RATE

**Singles rate have not changed since 2025*

€0 - €12,000	0%	€0
€12,001 - €16,000	15%	- €1,800
€16,001 - €60,000	25%	- €3,400
€60,001 +	35%	- €9,400

MARRIED RATE

€0 - €15,000	0%	€0
€15,001 - €23,000	15%	- €2,250
€23,001 - €60,000	25%	- €4,550
€60,001 +	35%	- €10,550

MARRIED RATE & 1 CHILD

€0 - €17,500	0%	€0
€17,501 - €26,500	15%	- €2,625
€26,501 - €60,000	25%	- €5,275
€60,001 +	35%	- €11,275

MARRIED RATE & 2+ CHILDREN

€0 - €22,500	0%	€0
€22,501 - €32,001	15%	- €3,375
€32,001 - €60,000	25%	- €6,575
€60,001 +	35%	- €12,575

PARENT RATE

€0 - €13,000	0%	€0
€13,001 - €17,500	15%	- €1,950
€17,501 - €60,000	25%	- €3,700
€60,001 +	35%	- €9,700

PARENT RATE & 1 CHILD

€0 - €14,500	0%	€0
€14,501 - €21,000	15%	- €2,175
€21,001 - €60,000	25%	- €4,275
€60,001 +	35%	- €10,275

MORE INFORMATION



PARENT RATE & 2+ CHILDREN

€0 - €12,000	0%	€0
€12,001 - €16,000	15%	- €1,800
€16,001 - €60,000	25%	- €3,400
€60,001 +	35%	- €9,400



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National Insurance Rates

BREAKDOWN

CLASS ONE

A	Persons aged under 18 or earn €229.44 or less a week	€6.62	
B	Persons 18+ or earn €229.44 or less a week	€22.94, or optionally 10% of the basic weekly wage.	€22.94
C	Persons born before 1st Jan 1962 or earn €229.45 - €490.38 a week	10% of base pay, calculated on weekly earnings (rounded to the nearest cent)	
	Persons born after 31st Dec 1961 or earn €229.45 - €559.30 a week		
D	Persons born before 1st Jan 1962 or earn more than €490.39 a week	€45.19	
	Persons born after 31st Dec 1961 or earn more than €559.31 a week	€54.43	
E	Students aged under 18 in paid work-study or training programmes	10% of base pay, calculated on weekly earnings (capped at €4.38)	
F	Students aged 18+ in paid work-study programmes or training programmes	10% of base pay, calculated on weekly earnings (capped at €7.94)	

MATERNITY

A	Persons under 18 or earn €229.44 or less a week	€0.20	
B	Persons 18+ or earn €229.44 or less a week	€0.69	
C	Persons born before 1st Jan 1962 or earn €229.45 - €490.38 a week	0.3% of base pay, based on weekly earnings and rounded to the nearest cent.	
	Persons born after 31st Dec 1961 or earn €229.45 - €559.30 a week		
D	Persons born before 1st Jan 1962 or earn more than €490.38 a week	€1.47	
	Persons born after 31st Dec 1961 or earn more than €559.31 a week	€1.68	
E	Students under 18 in paid work-study programmes	10% of base pay, calculated on weekly earnings (capped at €0.13)	
F	Students aged 18+ in paid work-study programmes	10% of base pay, calculated on weekly earnings (capped at €0.24)	

MORE INFORMATION



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