



NEW SOCIAL PARAMETERS AS OF 1.1.2014

INDEX: 775.17

MINIMUM SOCIAL WAGE (MSW)

€247.82 at index 100

Employee		% of the MSW	Monthly gross MSW	Hourly gross MSW
18 years and more	Non qualified	100%	€1,921.03	€11.1042
	Qualified	120%	€2,305.23	€13.3250
17 years and more		80%	€1,536.82	€8.8834
15 years and more		75%	€1,440.77	€8.3281

SOCIAL SECURITY CONTRIBUTIONS

Insurance branches		Employer's part	Employee's part
Pension insurance		8.00%	8.00%
Health insurance ⁽¹⁾	Benefits in cash	0.25%	0.25%
	Benefits in kind	2.80%	2.80%
	Total	3.05%	3.05%
Mutualité des employeurs	Additional premium (blue collar workers)	-	-
	Class 1 (absenteeism rate < 0.65 %)	0.47%	-
	Class 2 (absenteeism rate < 1.60 %)	1.25%	-
	Class 3 (absenteeism rate < 2.50 %)	1.76%	-
	Class 4 (absenteeism rate ≥ 2.50 %)	2.63%	-
Accident insurance		Single contribution rate: 1.10%	
Occupation health		STI: 0.10% / STM: 0.11%	
Care insurance ⁽²⁾		-	1.40%

(1) Occasional allowances and indemnities as well as bonuses and benefits in kind are subject to health insurance contribution at a rate of 2.80% (employer's part) and 2.80% (employee's part)

(2) 1.4% of gross earnings after deducting an allowance of a quarter of the MSW for non-qualified employees (€480.26). Full reduction for 150 hours worked per month.



SOCIAL SECURITY CEILINGS

Monthly minimum ceiling	1 x MSW for non-qualified employee	€1,921.03
Monthly maximum ceiling	5 x MSW for non-qualified employee	€9,605.13
Annual maximum ceiling for 2014 (except for care insurance)	12 x monthly maximum ceiling	

REMUNERATION OF STUDENTS during school holidays

Age of the Student	% of the MSW according to the age	Monthly gross salary	Gross hourly rate
18 years and more	80% of €1,921.03	€1,536.82	€8.8834
17 years and more	80% of €1,536.82	€1,229.46	€7.1067
15 years and more	80% of €1,440.77	€1,152.62	€6.6625

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