

**NEW SOCIAL PARAMETERS
AS OF 1 JANUARY 2013****INDEX: 756.27****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%	€1,874.19	€10.8335
	Qualified	120%	€2,249.03	€13.0002
17 years and more		80%	€1,499.35	€8.6668
15 years and more		75%	€1,405.64	€8.1251

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 %)	0.42%	-
	Class 2 (absenteeism rate < 1.60 %)	1.33%	-
	Class 3 (absenteeism rate < 2.50 %)	1.83%	-
	Class 4 (absenteeism rate ≥ 2.50 %)	2.64%	-
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 (€468.55). Full reduction for 150 hours worked per month.



SOCIAL SECURITY CEILINGS

Monthly minimum ceiling	1 x MSW for non-qualified employees	€1,874.19
Monthly maximum ceiling	5 x MSW for non-qualified employees	€9,370.94
Annual maximum ceiling for 2013 (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 €1,874.19	€1,499.35	€8.6668
17 years and more	80% of €1,499.35	€1,199.48	€6.9334
15 years and more	80% of €1,405.64	€1,124.51	€6.5001

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