



Social parameters as of 1.1.2017

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Minimum social wage (MSW)

€251.54 at index 100

Employee		% of the MSW	Monthly gross MSW	Hourly gross MSW
18 years and more	Non qualified	100 %	€1,998.59	€11.5525
	Qualified	120 %	€2,398.30	€13.8630
17 years and more		80 %	€1,598.87	€9.2420
15 years and more		75 %	€1,498.94	€8.6644

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	Class 1 (absenteeism rate < 0.65 %)	0.51 %	-
	Class 2 (absenteeism rate < 1.60 %)	1.23 %	-
	Class 3 (absenteeism rate < 2.50 %)	1.83 %	-
	Class 4 (absenteeism rate ≥ 2.50 %)	2.92 %	-
Accident insurance		Single contribution rate: 1 %	-
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 (€499.65). Full reduction for 150 hours worked per month.

Social security ceilings

Monthly minimum ceiling	1 x MSW for non-qualified employee	€1,998.59
Monthly maximum ceiling	5 x MSW for non-qualified employee	€9,992.93
Annual maximum ceiling for 2017 (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 €1,998.59	€1,598.37	€9.2420
17 years and more	80 % of €1,598.87	€1,279.10	€7.3936
15 years and more	80 % of €1,498.94	€1,199.15	€6.9315

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● EXPERTS EN FORMATIONS FISCALES ET SOCIALES

MEMBER OF IF GROUP



● IF ADVISORY

45, RUE DES SCILLAS

L - 2529 HOWALD

WWW.IFGROUP.LU

○ JANIQUE BULTOT

Partner

T +352 47 68 47 - 445

janique.bultot@ifgroup.lu

○ JULIE RATAJCZAK

Assistant-manager

T +352 47 68 47 - 473

julie.ratajczak@ifgroup.lu



BAKER TILLY
LUXEMBOURG
TAX AND CORPORATE
SERVICES