



## Social parameters as of 1.1.2018

Index: 794.54

### 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 <sup>(1)</sup>	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 %)	0.46 %	-
	Class 2 (absenteeism rate < 1.60 %)	1.16 %	-
	Class 3 (absenteeism rate < 2.50 %)	1.77 %	-
	Class 4 (absenteeism rate ≥ 2.50 %)	2.95 %	-
Accident insurance		Single contribution rate: 0.90 %	-
Occupation health		STI: 0.10 % / STM: 0.11 %	-
Care insurance <sup>(2)</sup>		-	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

<i>Monthly minimum ceiling</i>	1 x MSW for non-qualified employee	€1,998.59
<i>Monthly maximum ceiling</i>	5 x MSW for non-qualified employee	€9,992.93
<i>Annual maximum ceiling for 2018 (except for care insurance)</i>	12 x monthly maximum ceiling	

#### REMUNERATION OF STUDENTS during school holidays

<i>Age of the Student</i>	<i>% of the MSW according to the age</i>	<i>Monthly gross salary</i>	<i>Gross hourly rate</i>
<i>18 years and more</i>	80 % of €1,998.59	€1,598.37	€9.2420
<i>17 years and more</i>	80 % of €1,598.87	€1,279.10	€7.3936
<i>15 years and more</i>	80 % of €1,498.94	€1,199.15	€6.9315

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#### EXPERTS EN FORMATIONS FISCALES ET SOCIALES

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