



NEW SOCIAL PARAMETERS AS OF 1.1.2015

INDEX: 775.17

MINIMUM SOCIAL WAGE (MSW)

€248.07 at index 100

Employee		% of the MSW	Monthly gross MSW	Hourly gross MSW
18 years and more	Non qualified	100%	€1,922.96	€11.1154
	Qualified	120%	€2,307.56	€13.3385
17 years and more		80%	€1,538.37	€8.8923
15 years and more		75%	€1,442.22	€8.3365

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 %)	1.32 %	-
	Class 3 (absenteeism rate < 2.50 %)	1.94 %	-
	Class 4 (absenteeism rate ≥ 2.50 %)	3.04 %	-
Accident insurance		Single contribution rate: 1.10%	-
Occupation health		STI: 0.10% / STM: 0.11%	-
Care insurance ⁽²⁾		-	1.40%
Budget balancing temporary tax ⁽³⁾		-	0.50%

(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 (€480.74). Full reduction for 150 hours worked per month.
- (3) The tax is levied on the gross salary reduced by a rebate corresponding to the MSW for non-qualified employees (€1,922.96).

SOCIAL SECURITY CEILINGS

Monthly minimum ceiling	1 x MSW for non-qualified employee	€1,922.96
Monthly maximum ceiling	5 x MSW for non-qualified employee	€9,614.82
Annual maximum ceiling for 2015 (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 €1,922.96	€1,538.37	€8.8923
17 years and more	80 % of €1,538.37	€1,230.70	€7.1138
15 years and more	80 % of €1,442.22	€1,153.78	€6.6692

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