



SOCIAL PARAMETERS AS OF 1.1.2016

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 %)	0.46 %	-
	Class 2 (absenteeism rate < 1.60 %)	1.21 %	-
	Class 3 (absenteeism rate < 2.50 %)	1.85 %	-
	Class 4 (absenteeism rate ≥ 2.50 %)	2.93 %	-
Accident insurance		Single contribution rate: 1 %	-
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 2016 (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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