

NEWSLETTER
**SOCIAL PARAMETERS
AS OF 1.8.2018
INDEX: 814.40**
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%	€2,048.54	€11.8413
	Qualified	120%	€2,458.25	€14.2095
17 years and more		80%	€1,638.83	€9.4730
15 years and more		75%	€1,536.41	€8.8810

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 %)	1.16 %	-
	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 ⁽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 (€512.14). Full reduction for 150 hours worked per month.

SOCIAL SECURITY CEILINGS

Monthly minimum ceiling	1 x MSW for non-qualified employee	€2,048.54
Monthly maximum ceiling	5 x MSW for non-qualified employee	€10,242.71
Annual maximum ceiling for 2018 (except for care insurance)	€121,164.06	

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 €2,048.54	€1,638.83	€9.4730
17 years and more	80 % of €1,638.83	€1,311.07	€7.5784
15 years and more	80 % of €1,536.41	€1,229.13	€7.1048

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EXPERTS EN FORMATIONS FISCALES ET SOCIALES

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