

## Refund of contributions that exceed the contributory ceiling

An employee may possibly pay contributions beyond the contributory ceiling for illness and/or pension risks. This is the case when he is gainfully employed by several employers or when he combines dependent with independent employment.

The persons concerned may then apply for a refund of contributions that exceed said contributory ceiling which, for 2018 amounts to €119,915.16.

This application may henceforth be lodged by means of a form available on the website of the Social Security Office.

[http://www.ccss.lu/fileadmin/file/ccss/PDF/Formulaires/Demande\\_Remboursement\\_Plafond\\_F.pdf#pageMode=bookmarks](http://www.ccss.lu/fileadmin/file/ccss/PDF/Formulaires/Demande_Remboursement_Plafond_F.pdf#pageMode=bookmarks)

It is worth noting nonetheless that refunds for self-employed workers can be carried out only when the professional income is confirmed by the Direct Tax Department (following the income tax return) or the contributory ceiling from dependent employment is reached for all the risks.

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