

Social Contribution Rates 2019

- Employer's contribution rates 2019

Type	Periodic remuneration	Non-periodic remuneration
Health insurance (health insurance contribution)	2.8%	2.8%
Health insurance (cash contribution)	0.25%	0%
Pension insurance	8%	8%
Occupational health (STM [Multi-sector Occupational Health Service])	0.11% *	0.11% *
Accident insurance	0.8% x "no-claims bonus" **	0.8% x "no-claims bonus" **
Employers' Mutual Insurance	Depending on the risk category	Depending on the risk category

*Except if affiliated with another occupational health service (STI [Occupational Health Service for Industry], ASTF [Association for Occupational Health in the Tertiary and Financial Sectors])

** This factor could assume the following values: **0.9, 1, 1.1, 1.3 and 1.5**. The basic rate of 0,8% would then be multiplied by one of these values to determine the final contribution rate applicable to each company.

- Mutual insurance contribution rates 2019

Companies are divided into 4 contribution categories every year depending on the financial absenteeism rate of their employees.

Category	1	2	3	4
Contribution rate 2019	0.41%	1.07%	1.63%	2.79%

- **Employee's contribution rates 2019**

Type	Periodic remuneration	Non-periodic remuneration
Health insurance (health insurance contribution)	2.8%	2.8%
Health insurance (cash contribution)	0.25%	0%
Pension insurance	8%	8%
Dependance contribution	1.4%*	1.4%*

*Calculated on the cotisable base reduced by $\frac{1}{4}$ of the minimum social wage.

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