

## Social Contribution Rates 2020

### I. Employer's contribution rates 2020

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	<b>0.75% x "no-claims bonus" **</b>	<b>0.75% x "no-claims bonus" **</b>
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 **0,75%** would then be multiplied by one of these values to determine the final contribution rate applicable to each company.

### II. Mutual insurance contribution rates 2020

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 2020	<b>0.46%</b>	<b>1.07%</b>	<b>1.58%</b>	<b>2.70%</b>



### III. Employee's contribution rates 2020

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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