

## New energy tax credit

Faced with price inflation, the social partners and the Luxembourgish government have agreed on various measures to help resident and cross-border households, including the introduction of a **new energy tax credit**.

The energy tax credit will be paid directly on the employee's pay slip by the employer, who will then be reimbursed by the Luxembourgish State. The amount can be **up to €84 euros per month**, depending on the employee's gross salary.

The energy tax credit will be paid from the first month in which the index currently scheduled for August should have fallen, until the month in which it is postponed - i.e., a priori for 8 months, from August 2022 to the end of March 2023.

It will be paid, not per household, but per employee. It will benefit both residents and border residents.

The concrete modalities of application who should be applicable are the following:

- for salaries between 936 euros and 44,000 euros gross per year, the CIE will amount to 84 euros per month;
- for salaries between EUR 44,001 and EUR 68,000 gross per year, it will amount to at least EUR 76 per month for this income range, and then gradually reduce to 0 for salaries exceeding EUR 100,000 per year.

The exact data per month are as follows (based on gross monthly wages):

Gross monthly salary (in EUR)	CIE amount (in EUR)
78	84
100	84
500	84
1,000	84
1,500	84
2,000	84
3,000	84



3,500	84
3,667	84
4,000	82.67
4,500	80.67
5,000	78.67
5,500	76.67
5,667	76
6,000	66.52
6,500	52.27
7,000	38.02
7,500	23.77
8,000	9.52
8,334	0

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