

Social parameters applicable from April 1, 2023

Social charges

Situation on April 1, 2023 (index 921.40)

CONTRIBUTION RATE

Branch of insurance	Rate	Per Employer	Per employee
Pension insurance	16.00 %	8.00 %	8.00 %
Health insurance	6.10 %	3.05 %	3.05 %
Employer's mutual insurance	/	Dependent on risk class (1)	/
Accident insurance	Individual contribution rate		
Occupational health	STI : 0.13 % / STM : 0.14 %		
Long-term care insurance	1.40 %	/	1.40 %

(1) The classes of the Employers Mutuality are as follows:

« Financial absenteeism rate »	0 % - < 0.65 %	0.65 % - < 1.60 %	1.60 % - < 2.50 %	≥2.50%
Contribution rate	0.72 %	1.22 %	1.76 %	2.84 %

For more information we kindly invite you to contact us: payroll@securex.lu or legal@securex.lu ✉

MINIMUM AND MAXIMA CONTRIBUTORY (index 921.40)

Branch of insurance	Monthly minimum	Monthly maximum (2)
Health insurance	The social minimum wage which is: for employees from 18 years old: € 2,508.24 for employees aged 17 to 18: € 2,006.59 for employees aged 15 to 17: € 1,881.18	5 times the social minimum wage, i.e.: € 12,541.18
Pension insurance		
Accident insurance		
Occupational health		

(2) The annual maximum for the different branches of insurance corresponds to 12 times the monthly maximum. The maximum does not apply to the dependency contribution.

SOCIAL MINIMUM WAGE (index 921.40)

The level of the social minimum wage (application score 921.40 of the sliding scale of wages) has been since February 1, 2023 at:

		Monthly rate	Hourly rate
18 years completed	Not qualified	€ 2,508.24	€ 14.4985
	Qualifié	€ 3,009.88	€ 17.3982
17 years completed		€ 2,006.59	€ 11.5988
15 & 16 years completed		€ 1,881.18	€ 10.8739

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REMUNERATION OF PUPILS AND STUDENTS EMPLOYED DURING SCHOOL HOLIDAYS

The remuneration of the pupil or student may not be less than 80% of the social minimum wage. In the index 921.40 the pupil/student is entitled to the minimum amounts shown in the table below, graduated on account of age.

Pupils and students salaries (index 921.40)		
	Monthly rate	Hourly rate
18 years completed	€ 2.006,59	€ 11.5988
17 years completed	€ 1,605.27	€ 9.2790
15 & 16 years completed	€ 1,504.94	€ 8.6991

COMPENSATION FOR TRAINEES EMPLOYED BY THE COMPANY

Trainees whose duration of internships is at least 4 weeks, are entitled to the minimum amounts shown in the table below, graduated because of the duration of the internship.

Compensation for trainees (index 921.40)		
	Monthly rate	Hourly rate
30% of the social minimum wage for unskilled employees if compulsory internship of ≥ 4 weeks	€ 752.47	€ 4.3495 €
40% of the social minimum wage for unskilled employees if 4-12 weeks of practical training	€ 1,003.29	€ 5.7994
40% of the social minimum wage for qualified employees* if practical internship of 4-12 weeks	€ 1,203.95	€ 6.9593
75% of the social minimum wage for unskilled employees if ≥ 12-26 weeks	€ 1,881.18	€ 10.8739
75% of the social minimum wage for skilled employees* if ≥ 12-26 weeks	€ 2,257.41	€ 13.0486

*For trainees who have successfully completed a first cycle of higher or university education (BTS or Licence/Bachelor), the reference wage is the social minimum wage for qualified employees as provided for in Article L. 152-8. of the Labour Code.

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