FEDIL

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SOCIAL PARAMETERS APPLICABLE AS FROM APRIL 1ST 2022

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CONTRIBUTION RATE (1)

Insurance branch	Rate	Employer's contribution	Employee's contribution
Pension insurance	16.00%	8.00%	8.00%
Health insurance – Contribution to the National Health Fund (CNS) (2)	6.10% (3)	3.05%	3.05%
Health insurance – Contribution to the "Mutualité des employeurs"	/	Depending on the class of risk (4)	/
Accident insurance	Individual contribution rate (5)		
Occupational medicine (6)	STI : 0.13% (7) / STM : 0.14%		

Dependency insurance [8]	1.40%	/	1.40%

[1] Applicable only in the context of a "principal occupation".

[2] Rate applicable to early retirements and to occasional indemnities and allowances as well as bonuses: 5.60% in total, of which employer's contribution: 2.80%; employee's contribution: 2.80%.

[3] 6.10% in total, of which 5.60% for benefits in kind and 0.50% for cash benefits.

[4] The contribution rates of the "Mutualité des employeurs" are as follows:

Financial absenteeism rate	0% – <0.65%	0.65% – <1.60%	1.60% – <2.50%	≥2.50%
Contribution rate	0.60%	1.13%	1.66%	2.98%

[5] Since fiscal year 2019, the single rate system is replaced by a bonus-malus system whereby the individual contribution rate of each contributor (employers and self-employed) can be reduced or increased according to the cost of work-related accidents during the observation period. The single contribution rate, set at 0.75% for the year 2022, is thus multiplied for each contributor by its bonus-malus factor that can take the values 0.9; 1.0; 1.1; 1.3 or 1.5. Each contributor should receive an information letter, mentioning his individual contribution rate, as part of the introduction of the bonus-malus system.

[6] These rates only apply to companies affiliated with the STI or the STM.

[7] Subject to the adoption of this contribution by the STI General Assembly.

[8] 1.40% of gross salaries after deduction of one quarter of the Minimum social salary (SSM) (578.34 EUR).

CONTRIBUTORY THRESHOLDS

Branch of insurance	Monthly minimum	Monthly maximum [9]
Health insurance Pension insurance Accident insurance Occupational medicine	Minimum social salary which is 263.78 EUR at the index 100, at the current index 877.01: 2,313.38 EUR for employees aged 18 and over: 2,313.38 EUR for employees aged 17 to 18: 1,850.70 EUR for employees aged 15 to 17: 1,735.03 EUR	5 times the minimum social salary i.e. 11,566.88 EUR (index 877.01)

[9] The annual maximum for the different branches of insurance corresponds to 12 times the monthly maximum. The maximum is not valid for the dependency contribution.

MINIMUM SOCIAL WAGE

The level of the minimum social wage (application rate 877.01 of the moving salary scale) amounts since April 1st 2022 to:

	Non-qualified employee (263.78 EUR, index 100)	
	Monthly rate	**Hourly rate**
18 years completed	2,313.38 EUR	13.3721 EUR
17 years completed	1,850.70 EUR	10.6977 EUR
15 and 16 years completed	1,735.03 EUR	10.0291 EUR

The level of the minimum social wage for a qualified employee within the meaning of article L. 222-4. of the Labour Code amounts since April 1st 2022 to:

2,776.05 EUR

Can claim minimum wage for qualified employees:

1. An employee who practices a profession with a vocational qualification usually acquired through an education or training sanctioned by an official certificate. Certificates recognized by the Luxembourg State and which are at least at the level of the certificate of technical and vocational aptitude (CATP) or the diploma of vocational aptitude (DAP) of technical secondary education are to be considered as official certificates. The equivalence of certificates which are at least at the level of the Certificate of Technical and Vocational Qualification (CATP) or the Diploma of Professional Aptitude (DAP) is recognized by the Minister in charge of National Education upon the advice of the Minister in charge of Labour.
2. The holder of the Certificate of Manual Capacity (CCM) or of a Certificate of Professional Ability (CCP) with of at least two years practice in the trade or profession in which the certificate was issued.
3. The holder of the certificate of technical and vocational initiation (CITP) after a practice of at least five years in the trade or profession in which the certificate was issued.
4. In the absence of a certificate, the employee has a minimum professional practice of ten years.
5. In occupations where training is not established by an official certificate, the employee may be considered as a qualified employee when he has acquired practical training resulting from the exercise for at least six years of a profession requiring progressively increasing technical capacity.

REMUNERATION OF PUPILS AND STUDENTS EMPLOYED DURING THE SCHOOL HOLIDAYS

The remuneration of the pupil or student may not be less than 80% of the minimum social wage. At index 877.01 the student is entitled to the minimum amounts listed in the table below, graduated due to age.

Remuneration of pupils and students at index 877.01

	Monthly rate	Hourly rate
18 years completed	1,850.70 EUR	10.6977 EUR
17 years completed	1,480.56 EUR	8.5582 EUR
15 and 16 years completed	1,388.03 EUR	8.0233 EUR

REMUNERATION OF TRAINEES EMPLOYED BY THE COMPANY

Interns whose internship lasts at least 4 weeks are entitled to the minimum amounts listed in the table below, graduated according to the duration of the internship.

Remuneration of trainees at index 877.01

	Monthly rate	Hourly rate
30% of the minimum social wage for unskilled employees if compulsory internship of ≥ 4 weeks	694.01 EUR	4.0116 EUR
40% of the minimum social minimum wage for unskilled employees if practical training of 4-12 weeks	925.35 EUR	5.3488 EUR
40% of the minimum social minimum wage for qualified [10] employees if practical training of 4-12 weeks	1,110.42 EUR	6.4186 EUR
75% of the minimum social wage for unskilled employees if practical training at ≥ 12-26 weeks	1,735.03 EUR	10.0291 EUR
75% of the minimum social minimum wage for qualified [10] employees if practical internship of ≥ 12-26 weeks	2,082.04 EUR	12.0349 EUR

[10] For trainees who have successfully completed a first cycle of higher or university education (i.e. a BTS or Bachelor's degree), the reference salary is the minimum social wage for qualified employees as provided for in Article L. 152-8. of the Labour Code.