FEDIL

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SOCIAL PARAMETERS APPLICABLE AS FROM JUNE 1ST 2026

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SOCIAL CHARGES

Situation on June 1st 2026 (index 992.24)

CONTRIBUTION RATE (1)

Insurance branch	Rate	Employer's contribution	Employee's contribution
Pension insurance	17.00%	8.50%	8.50%
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 : 0.14% / STM : 0.14%		
Dependency insurance [7]	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	0.23%	0.95%	1.56%	2.66%

[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 0.65% for the year 2026, is thus multiplied for each contributor by its bonus-malus factor that can take the values 0.85; 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] 1.40% of gross salaries after deduction of one quarter of the Minimum social salary (SSM) for unqualified workers (692,83 EUR).

CONTRIBUTORY THRESHOLDS

Branch of insurance	**Monthly minimum**	**Monthly maximum [9]**
Health insurance	Minimum social salary which is 279.30 EUR at the index 100, at the current index 992.24: 2,771.33 EUR for employees aged 18 and over: 2,771.33 EUR for employees aged 17 to 18: 2,217.06 EUR for employees aged 15 to 17: 2,078.49 EUR	5 times the minimum social salary for unqualified workers i.e. 13,856.63 EUR (index 992.24)
Pension insurance		
Accident insurance		
Occupational medicine		

[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 992.24 of the moving salary scale) amounts since June 1st 2026 to:

Non-qualified employee (279.30 EUR, index 100)		
	Monthly rate	**Hourly rate**
18 years completed	2,771.33 EUR	16.0192 EUR
17 years completed	2,217.06 EUR	12.8154 EUR
15 and 16 years completed	2,078.49 EUR	12.0144 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 June 1st 2026 to:

3,325.59 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 general 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 for unqualified workers. At index 992.24 the student is entitled to the minimum amounts listed in the table below, graduated due to age.

Remuneration of pupils and students at index 992.24		
	Monthly rate	**Hourly rate**

18 years completed	2,217.06 EUR	12.8154 EUR
17 years completed	1,773.65 EUR	10.2523 EUR
15 and 16 years completed	1,662.80 EUR	9.6115 EUR

REMUNERATION OF TRAINEES

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 992.24		
	Monthly rate	**Hourly rate**
30% of the minimum social wage for unskilled employees if compulsory internship of ≥ 4 weeks	831.40 EUR	4.8058 EUR
40% of the minimum social minimum wage for unskilled employees if practical training of 4-12 weeks	1,108.53 EUR	6.4077 EUR
40% of the minimum social minimum wage for qualified [10] employees if practical training of 4-12 weeks	1,330.24 EUR	7.6892 EUR
75% of the minimum social wage for unskilled employees if practical training at ≥ 12-26 weeks	2,078.49 EUR	12.0144 EUR
75% of the minimum social minimum wage for qualified [10] employees if practical internship of ≥ 12-26 weeks	2,494.19 EUR	14.4173 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.