

1. Income

Social Minimum Wage (SMW)	Index 100	254,31	Current Index	
			Hourly wage	Monthly wage
Nonqualified workers (minimum)				
18 years and more		100%	11,9717 EUR	2 071,10 EUR
17-18 years		80%	9,5773 EUR	1 656,88 EUR
15-17 years		75%	8,9788 EUR	1 553,33 EUR
Qualified workers (minimum)				
		120%	14,3660 EUR	2 485,32 EUR
Students				
18 years and more		80% of the SMW	9,5773 EUR	1 656,88 EUR
17-18 years		80% of 80% the SMW	7,6619 EUR	1 325,50 EUR
15-17 years		75% of 80% the SMW	7,1830 EUR	1 242,66 EUR
Social inclusion income (Revenu d'Inclusion Sociale - REVIS) - monthly social inclusion benefit				
Basic lump sum per adult			89,22 EUR	726,61 EUR
Basic lump sum per child			27,70 EUR	225,59 EUR
- increase per child in case of a single-parent household			8,19 EUR	66,70 EUR
Amount for common costs per household			89,22 EUR	726,61 EUR
- increase in case of child(ren)			13,39 EUR	109,05 EUR
Social inclusion income (REVIS) - monthly REVIS value for domestic communities				
Single person			178,29 EUR	1 452,00 EUR
Domestic community of two adults			267,44 EUR	2 178,04 EUR
- per additional adult			51,02 EUR	415,51 EUR
- per child			16,21 €	132,02 €
Unemployment compensation (current index)				
80% average of the last 3 months or max.			1-6 months 5 177,75 EUR	6-12 months 4 142,20 EUR
				> 12 months 3 106,65 EUR

2. Family allowances

Children's allowance per child (monthly)				
New system (Child(ren) born after the 1 st of August 2016)	265 EUR/child			
Old system (Child(ren) born before the 1 st of August 2016)	1 child	265,00 EUR	4 children	1 472,08 EUR
	2 children	594,48 EUR	5 children	1 910,80 EUR
	3 children	1 033,38 EUR		
Children's allowance depending on age (monthly)				
	6-11 years:	20,00 EUR	≥ 12 years:	50,00 EUR
Special allowance for a disabled child (monthly)				
		200,00 EUR		
Schoolstart allowance (yearly)				
	6-11 years:	115,00 EUR	≥ 12 years:	235,00 EUR
Child raising allowance (monthly)				
	Raising 1 child / 2 children	full-time	100%	485,01 EUR
	(0-2 resp. 4 years old)	half-day	50%	242,50 EUR

The child raising allowance has been abolished as of the 1st June 2015. Current beneficiaries nonetheless continue to receive the allowance as long as the requirements remain fulfilled.

Birth allowance in 3 parts 580,03 EUR each

Parental leave (monthly)		Average work time	Monthly allowance (pre-tax)	
Full-time	(6 or 4 months)	40 hours/week	2 071,10 EUR	- 3 451,83 EUR
		30 hours/week	1 553,33 EUR	- 2 588,88 EUR
		20 hours/week	1 035,55 EUR	- 1 725,92 EUR
		10 hours/week	517,78 EUR	- 862,96 EUR
Part-Time	(12 or 8 months)	40 hours/week	1 035,55 EUR	- 1 725,92 EUR
		30 hours/week	776,66 EUR	- 1 294,44 EUR
		20 hours/week	517,78 EUR	- 862,96 EUR
Split leave	(4 x 1 month in max. 20 months)	40 hours/week	2 071,10 EUR	- 3 451,83 EUR
		(1 day/week in max. 20 months)	40 hours/week	414,22 EUR

* Calculated by means of the professional income of the 12 month preceeding the child raising leave

3. Health Insurance Pension Insurance Nursing Insurance and Allowances

Contribution limits for health insurance and retirement insurance funds - monthly

Minimum contribution limit (1xSMW)	2 071,10 EUR
Maximum contribution limit (5xSMW)	10 355,50 EUR
Minimum contribution for retirees (health insurance) 130% of the SMW	2 692,43 EUR

Contributions to the health insurance in percent

	Insurant	Employer/ State	Total	Material payments	Cash payments
CNS (1)	3,05%	3,05%	6,10%	5,60%	0,50%
CMFEP (2)	2,80%	2,80%	5,60%	5,60%	0,00%
CMFEC (3)	2,80%	2,80%	5,60%	5,60%	0,00%
EMCFL(4)	2,80%	2,80%	5,60%	5,60%	0,00%
Pens./Invalid.	2,80%	2,80%	5,60%	5,60%	0,00%
Preretirement	2,80%	2,80%	5,60%	5,60%	0,00%
Ins. Continued	5,60%	0,00%	5,60%	5,60%	0,00%
Unemployed	2,80%	2,80%	5,60%	5,60%	0,00%

1) Caisse Nationale de Santé - employees 2) State 3) Municipality 4) National Railway

Contributions to the pension insurance in percent

	Employees	Employer	Total	
CNAP (1)	8%	8%	16%	1) Employees
F.P.(2)	8%	8%	16%	2) State
C.P.F.E.C.(3)	8%	8%	16%	3) Municipality
P-CFL (4)	8%	8%	16%	4) National Railway
Ins. Continued	16%	0%	16%	

The state contributes 8 % additionally to the pension fund

Revaluation factor	(new pension 2018)	1,446
Reference amount		2 046,12 EUR
Minimum pension with 40 years insurance contribution		1 841,51 EUR
Minimum widower's pension with 40 years insurance contribution		1 841,51 EUR
Minimum orphan's pension		501,79 EUR
Maximum personal pension		8 525,50 EUR
Lowest threshold anti-cumulatation pension		690,37 EUR
Lowest threshold anti-cumulatation pension surviving partner		3 069,18 EUR
Immunised professionnel income (survivor's pension)		1 364,08 EUR

"Mammenrent" - Upbringing allowance - monthly - per child 86,54 EUR

Year-end bonus (40 years insurance contribution) 786,60 EUR

The nursing insurance	Contribution 1,4% of the income	
Tax allowance deduction 25% of SMW on wage/salary		517,78 EUR
Cash value - Basic day-to-day tasks		75,74 EUR / hour
Cash value - Nursing home semi-stationary		69,42 EUR / hour
Cash value - Nursing home continuous residence		57,02 EUR / hour
Cash value - Nursing home intermittent residence		63,59 EUR / hour
Maximum cash value		262,50 EUR / week

Source: IGSS

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