

I. Income

Social Minimum Wage (SMW)	Index 100	256,60	Current Index		
			Hourly wage	Monthly wage	
Nonqualified workers (minimum)					
18 years and more		100%	12,3815 EUR	2.141,99 EUR	
17-18 years		80%	9,9052 EUR	1.713,60 EUR	
15-17 years		75%	9,2861 EUR	1.606,50 EUR	
Qualified workers (minimum)					
		120%	14,8578 EUR	2.570,39 EUR	
Students					
18 years and more		80% of the SMW	9,9052 EUR	1.713,60 EUR	
17-18 years		80% of 80% the SMW	7,9241 EUR	1.370,88 EUR	
15-17 years		75% of 80% the SMW	7,4289 EUR	1.285,20 EUR	
Social inclusion income (Revenu d'Inclusion Sociale - REVIS) - monthly social inclusion benefit			Current Index		
Basic lump sum per adult			751,46 EUR		
Basic lump sum per child			233,32 EUR		
- increase per child in case of a single-parent household			68,96 EUR		
Amount for common costs per household			751,46 EUR		
- increase in case of child(ren)			112,78 EUR		
Unemployment compensation (current index)			1-6 months	6-12 months	> 12 months
80% average of the last 3 months or max.			5.354,99 EUR	4.283,99 EUR	3.212,99 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	
Birth allowance in 3 parts		580,03 EUR			
Parental leave (monthly)					
		Average work time	Monthly allowance (pre-tax)		
Full-time	(6 or 4 months)	40 hours/week	2.141,99 EUR	- 3.569,99 EUR	
		30 hours/week	1.606,50 EUR	- 2.677,49 EUR	
		20 hours/week	1.071,00 EUR	- 1.785,00 EUR	
		10 hours/week	535,50 EUR	- 892,50 EUR	
Part-Time	(12 or 8 months)	40 hours/week	1.071,00 EUR	- 1.785,00 EUR	
		30 hours/week	803,25 EUR	- 1.338,75 EUR	
		20 hours/week	535,50 EUR	- 892,50 EUR	
Split leave	(4 x 1 month in max. 20 months)	40 hours/week	2.141,99 EUR	- 3.569,99 EUR	
		(1 day/week in max. 20 months)	40 hours/week	428,40 EUR	- 714,00 EUR

* Calculated by means of the professional income of the 12 month preceding 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)	2.141,99 EUR
Maximum contribution limit (5xSMW)	10.709,97 EUR
Minimum contribution for retirees (health insurance) 30% of the SMW	2.784,59 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 2020)	1,45
Monthly reference amount	2.103,07 EUR
Minimum pension with 40 years insurance contribution	1.892,77 EUR
Minimum widower's pension with 40 years insurance contribution	1.892,77 EUR
Minimum orphan's pension	515,95 EUR
Maximum personal pension	8.762,81 EUR
Lowest threshold anti-cumulatation pension	714,00 EUR
Lowest threshold anti-cumulatation pension surviving partner	3.154,61 EUR
Immunised professionnel income (survivor's pension)	1.402,05 EUR

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

Year-end bonus (40 years insurance contribution) 808,56 EUR

The nursing insurance Contribution 1,4% of the income

Tax allowance deduction 25% of SMW on wage/salary	535,50 EUR
Cash value - Basic day-to-day tasks	77,64 EUR / hour
Cash value - Nursing home semi-stationary	71,16 EUR / hour
Cash value - Nursing home continous residence	58,45 EUR / hour
Cash value - Nursing home intermittent residence	65,18 EUR / hour
Maximum cash value	262,50 EUR / week

Source: IGSS

LCGB

www.lcgb.lu

11, rue du commerce

B.P. 1208 | L-1012 LUXEMBOURG

Tél: 49 94 24-1

Fax: 49 94 24-49