

Social minimum wage and tax adjustments from 1st January 2025

Increase of the social minimum wage

On 1st January 2025, the social minimum wage (SSM) will be increased by 2,6%. The new gross amounts are as follows:

Unqualified employee (40 h/week)	Qualified employee (40 h/week)
2.637,79 €	3.165,35 €

Increase of the CO2 tax credit

Since the 2024 tax year, the CI-CO2 has been paid monthly by the employer and is automatically added to the payslip.

For 2025, the CI-CO2 will increase by 24 € and will be between 0 € and 192 € per person and per year, depending on the annual gross income or pension.

Gross annual salary	Annual CI-CO2
936 - 40.000 €	192 €
45.000 €	168 €
50.000 €	144 €
55.000 €	120 €
60.000 €	96 €
65.000 €	72 €
70.000 €	48 €
75.000 €	24 €
≥ 80.000 €	0 €

Social minimum wage tax credit

(CISSM)

In parallel with the increase in the SSM, the non-qualified social minimum wage is fully exempt from tax through an increase of the CISSM:

- The CISSM of 81 € will be awarded to people who receive a gross salary between 1.800 € and 3.000 € ;
- between 3.000 € and 3.600 €, the amount of the CISSM decreases gradually.

The CISSM is paid monthly by the employer and automatically added to the payslip.

Gross monthly salary	Monthly CISSM
< 1.800 €	0 €
1.800 € - 3.000 €	81,00 €
3.050 €	74,25 €
3.100 €	67,50 €
3.150 €	60,75 €
3.200 €	54,00 €
3.250 €	47,25 €
3.300 €	40,50 €
3.350 €	33,75 €
3.400 €	27,00 €
3.450 €	20,25 €
3.500 €	13,50 €
3.550 €	6,75 €
≥ 3.600 €	0 €



SSM and tax adjustments

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Single-parent tax credit (CIM)

Attention: The single-parent tax credit is only granted to resident and non-resident taxpayers in tax class 1a on application via the tax return or annual statement, if it has not been subsidised via the employer or a pension fund.

As well as providing tax relief for single parents by revising the tax scale for tax class 1a, the CIM has also been improved as follows:

- The maximum annual CIM is increased from 2.505 € to 3.504 € for annual taxable income of up to 60.000 €.
- Between 60.000 € and 105.000 €, the amount of MIF is gradually reduced.
- The minimum amount of 750 € per year from an annual taxable income of 105.000 € remains unchanged.

Adjusted annual taxable income	Annual CIM
< 60.000 €	3.504 €
65.000 €	3.198 €
70.000 €	2.892 €
75.000 €	2.586 €
80.000 €	2.280 €
85.000 €	1.974 €
90.000 €	1.668 €
95.000 €	1.362 €
100.000 €	1.056 €
> 105.000 €	750 €

CIM and maintenance payments

If the child receives maintenance payments (maintenance, care, education and vocational training costs, etc.) which exceed 2.712 € / year (i.e. 226 € / month), an amount corresponding to 50% of the maintenance payments is deducted from the CIM. This reduction in the CIM does not include orphan's pensions or family benefits.

Maximum tax deduction for children outside the taxpayer's household

To maintain consistency with the increase in the CIM, the maximum amount of this tax deduction has been increased from 4.422 € to 5.424 € per year and per child.

Further adjustment of the tax scale to inflation

After an initial adjustment of 4 index scale bands on 1st January 2024, the various tax scale bands will be raised by 2.5 index scale bands on 1st January 2025. This will provide tax relief for all taxpayers to offset the loss of purchasing power caused by the tax scale not being automatically adjusted for inflation.

If you have any questions, please contact:

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