

Social parameters - Février 2023

Minimum statutory wage for employees (cost of living index 898,93)

	≥ 18 years old (unqualified)	≥18 years old (qualified)	17 to 18 years old	15 to 17 years old
Monthly rate	€ 2,447.07	€ 2,939.48	€ 1,957.65	€ 1,835.30
Hourly rate	€ 14.1449	€ 16.9739	€ 11.3159	€ 10.6087

Pupils and students working during school holidays

	≥ 18 years old	17 to 18 years old	15 to 17 years old
Monthly rate	€ 1,957.65	€ 1,566,12	€ 1,468.24
Hourly rate	€ 11.3159	€ 9,0527	€ 8.4869

Internship allowances (minimum 4 weeks)

	Monthly rate
Compulsory internship ≥ 4 weeks	€ 734.12
Practical internship 4-12 weeks	€ 978.83
Practical internship 4-12 weeks *	€ 1,174.59
Practical internship 12-26 weeks	€ 1,835.30
Practical internship 12-26 weeks *	€ 2,202.36

* 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 social minimum wage for qualified employees

Settlement indemnity

The settlement indemnity is exempt from taxes up to an amount equal to 12 times the social minimum wage for unskilled workers applicable on January 1st, 2023, i.e. € 28,648.80.

Your contact person remains at your disposal for any further questions in relation with the topic described in the present memo.

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Social contributions 2023

Risk	Employee	Employer
Healthcare insurance – benefits in kind	2.80 %	2.80 %
Healthcare insurance – benefits in cash	0.25 %	0.25 %
Pension insurance	8 %	8 %
Long-term care insurance	1.40 %	
Accident insurance *		0.75 %
Health at work **		STM: 0.14 % STI: 0.13 %
« Mutualité des Employeurs» ***		
Class 1		0.72 %
Class 2		1.22 %
Class 3		1.76 %
Class 4		2.84 %

* The unique contribution rate is multiplied by a bonus/malus factor determined and reported by the Accident Insurance Association.

** These rates apply only to companies affiliated to the STI or the STM

*** The class depends from the absenteeism rate, i.e. considering the amounts reimbursed to the employer in the case of sickness of the employees during the observation period and the basis of social contribution related to all employees of the company during this period.

Maximum ceiling (social security contributions)

The maximum ceiling for social security contributions (health insurance, pension insurance, service of health at work and accident insurance) at the cost of living index 898.93 is € 12,235.34 per month, i.e. € 149,276.28 in 2023.

Long-term care insurance

The monthly contributions basis is the employee's gross salary, including benefits in kind and supplements paid monthly in cash without minimum basis and without celling, minus an abatement.

The long-term care insurance abatement for employees working at least 150 hours per month is equal to a quarter of the legal minimum wage, i.e. € 611.77.

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