

1. Income

Social Minimum Wage (SMW)	Index 100	251,54	Current Index		
			Hourly wage	Monthly wage	
Nonqualified workers (minimum)					
18 years and more		100%	11,8413 EUR	2 048,54 EUR	
17-18 years		80%	9,4730 EUR	1 638,83 EUR	
15-17 years		75%	8,8810 EUR	1 536,41 EUR	
Qualified workers (minimum)					
		120%	14,2095 EUR	2 458,25 EUR	
Students					
18 years and more		80% of the SMW	9,4730 EUR	1 638,83 EUR	
17-18 years		80% of 80% the SMW	7,5784 EUR	1 311,06 EUR	
15-17 years		75% of 80% the SMW	7,1048 EUR	1 229,13 EUR	
Minimum guaranteed income (MGI) - monthly			Index 100	Current Index	
1 adult person			176,35 EUR	1 436,20 EUR	
2 adult people in the household			264,53 EUR	2 154,34 EUR	
Additional adult person in the household			50,46 EUR	410,95 EUR	
Child in the household			16,03 EUR	130,55 EUR	
Unemployment compensation (current index)			1-6 months	6-12 months	> 12 months
80% average of the last 3 months or max.			5 121,35 EUR	4 097,08 EUR	3 072,81 EUR

2. Family allowances

Children's allowance per child (monthly)				
New system (Child(ren) born after the 1 st of August 2016)				
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	265 EUR/child			
	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	≥ 12 years		
	20,00 EUR	50,00 EUR		
Special allowance for a disabled child (monthly)				
		200,00 EUR		
Schoolstart allowance (yearly)				
	6-11 years	≥ 12 years		
	115,00 EUR	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)	Old System:	Full-time (6 months) 1 778,31 EUR	Part-time (12 months)		
			889,15 EUR		
	New System (as of 1st of December 2016)	Average work time	Monthly allowance (pre-tax)		
Full-time (6 or 4 months)		40 hours/week	2 048,54 EUR	-	3 414,24 EUR
		30 hours/week	1 536,41 EUR	-	2 560,68 EUR
		20 hours/week	1 024,27 EUR	-	1 707,12 EUR
		10 hours/week	512,14 EUR	-	853,56 EUR
Part-Time (12 or 8 months)		40 hours/week	1 024,27 EUR	-	1 707,12 EUR
		30 hours/week	768,20 EUR	-	1 280,34 EUR
		20 hours/week	512,14 EUR	-	853,56 EUR
Split leave (4 x 1 month in max. 20 months) (1 day/week in max. 20 months)		40 hours/week	2 048,54 EUR	-	3 414,24 EUR
		40 hours/week	409,71 EUR	-	682,85 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)	2 048,54 EUR
Maximum contribution limit (5xSMW)	10 242,71 EUR
Minimum contribution for retirees (health insurance) 130% of the SMW	2 663,10 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)	1,433
Reference amount	2 027,72 EUR
Minimum pension with 40 years insurance contribution	1 824,95 EUR
Minimum widower's pension with 40 years insurance contribution	1 824,95 EUR
Minimum orphan's pension	497,09 EUR
Maximum personal pension	8 448,85 EUR
Lowest threshold anti-cumulatation pension	682,85 EUR
Lowest threshold anti-cumulatation pension surviving partner	3 041,59 EUR
Immunized professionnel income	1 351,82 EUR

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

Year-end bonus (40 years insurance contribution) 779,52 EUR

The nursing insurance Contribution 1,4% of the income

Tax allowance deduction 25% of SMW on wage/salary	512,14 EUR
Cash value - Basic day-to-day tasks	73,30 EUR / hour
Cash value - Nursing home semi-stationary	68,98 EUR / hour
Cash value - Nursing home continuous residence	55,38 EUR / hour
Cash value - Nursing home intermittent residence	61,37 EUR / hour
Flat rate incontinence materials	116,62 EUR / month
Maximum cash value	262,50 EUR / week

Source: IGSS

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