

# SOCIAL PARAMETERS

Valid from January 1, 2026



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(Index 968,04)

<b>Social minimum wage</b>	<b>Hourly rate</b>	<b>Monthly rate</b>
- <b>Social minimum wage for unqualified worker (≥ 18 years old)</b>	<b>€ 15.6285</b>	<b>€ 2,703.74</b>
- 17 to 18 years old (80%)	€ 12.5028	€ 2,162.99
- 15 to 17 years old (75%)	€ 11.7214	€ 2,027.80
- <b>Social minimum wage for qualified worker (≥ 18 years old)</b>	<b>€ 18.7542</b>	<b>€ 3,244.48</b>
- Social minimum wage indice 100		€ 279.30

<b>Pupils and students working during school holidays</b>	<b>Hourly rate</b>	<b>Monthly rate</b>
- 18 years or older (for unskilled workers)	€ 12.5028	€ 2,162.99
- 17 to 18 years old	€ 10.0023	€ 1,730.39
- 15 to 17 ans years old	€ 9.3771	€ 1,622.24

<b>Internship allowances (minimum 4 weeks)</b>	<b>Monthly rate</b>
- Compulsory internship ≥ 4 weeks	€ 811.12
- Voluntary practical internship 4-12 weeks	€ 1,081.49
- Voluntary practical internship 4-12 weeks *	€ 1,297.79
- Voluntary practical internship 12-26 weeks	€ 2,027.80
- Voluntary practical internship 12-26 weeks *	€ 2,433.36

\* For interns 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 worker.

## **Minimum and maximum social security contributions**

- Monthly minimum contribution base (workers)	€ 2,703.74
- Monthly maximum contribution threshold (all branches except long-term care insurance)	€ 13,518.68
- Yearly maximum contribution threshold for 2026 (all branches except long-term care insurance)	12 x monthly max.

## **Long-term care insurance**

- Abatement of contribution base *	€ 675.93
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\* Monthly contribution base = Employee's gross salary (including benefits in kind and supplements paid monthly in cash), without minimum basis and without capping, minus an abatement corresponding to 25% of the social minimum wage. The abatement is prorated according to the number of hours declared in relation to 173 hours if the duration of work for one employer is less than 150 hours per month.



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## Family benefits

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- Family allowances (per child/per month) - New system as of 1 August 2016		€ 307.35
- Monthly age increase supplement		
For children over 6 years old		€ 23.23
For children over 12 years old		€ 57.99
- Back-to-school allowance		
For children over 6 years old		€ 115.00
For children over 12 years old		€ 235.00
- Additional supplementary allowance for disabled child		€ 200.00
- Parental leave * (Ceiling before deduction of tax and social charges)	Hourly rate	Monthly rate
Lower limit (= Social minimum wage )	€ 15.6285	€ 2,703.74
Upper limit (= 5/3 of the Social minimum wage )	€ 26.0476	€ 4,506.23

\* Replacement income corresponding to the average monthly earned income over the 12 months preceding parental leave.

## Other parameters

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- Gross amount / month for a maximum trial period of 12 months (€ 536 ind.100)	€ 5,188.69
- Gross amount / year for the validity of the non-competition clause (€ 6,817.07 ind,100)	€ 65,991.97
- Tax exemption ceiling for settlement indemnities *	€ 32,444.88

\* Maximum 12 times the social minimum wage applicable on January 1 of the tax year.

## Social security contribution rates 2026

## Employer's part Employee's part

Healthcare insurance – Benefits in kind	2,80%	2,80%
Healthcare insurance – Benefits in cash	0,25%	0,25%
Pension insurance	8,50%	8,50%
Long-term care insurance		1,40%
Accident insurance *	0,65%	
Health at work **		
STM:	0,14%	
STI:	0,14%	
- "Mutualité des Employeurs" ***		
Class 1	0,23%	
Class 2	0,95%	
Class 3	1,56%	
Class 4	2,66%	

\* The single 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 reference period and the basis of social contribution related to all employees of the company during this period).



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