

Luxembourg, 18th July 2019

IMPORTANT INFORMATION

Dear Customer,

By the present letter we would like to inform you about the increase of 0,9% of the statutory minimum wage valid as of **01st January 2019**.

New statutory minimum wage for unskilled workers, index 814,40

From 18 years on up:

gross monthly:	EUR 2.089,75
gross hourly:	EUR 12,0795

17 years: 80%

gross monthly:	EUR 1.671,80
gross hourly:	EUR 9,6636

15 to 16 years: 75%

gross monthly:	EUR 1.567,31
gross hourly:	EUR 9,0596

New statutory minimum wage for skilled workers, index 814,40

gross monthly:	EUR 2.507,70
gross hourly:	EUR 14,4954

Contribution cap

Annual:	EUR 125.385,00
Monthly:	EUR 10.448,75

Appendix: Student salaries

The application of the new values will be taken into consideration for all of your salaries for July 2019 and retroactively as of January 2019. For the wages already calculated, the rectification will be done in August 2019.

The adjustment of the CISSM, applicable also as of 1st January 2019, has been taken into consideration with the calculation of the June wages.

In case of any further questions please do not hesitate to contact us.

STUDENTS 2019

MINIMUM SALARY 01.07.2019-RETROACTIVELY AS OF 01.01.2019

Index 814,40 as of 01.08.2018 (INDEX 1.1.2019)

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- A contract between the employer and the student has to be concluded either before or on the first day of employment (in 3 copies: one of which is kept by the employer, the second by the student and the third has to be sent to the Inspectorate of Labour and Mines).
- The student is affiliated solely for accident insurance purposes.
- The minimum salary to be paid to a student cannot be less than 80% of the official minimum salary

AGE	MONTHLY SALARY	HOURLY RATE
18 years accomplished	1.671,80 EUR	9,6636 EUR
17 years accomplished	1.337,44 EUR	7,7309 EUR
15+16 years accomplished	1.253,85 EUR	7,2477 EUR

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Maximum tax exemption:

14 EUR/HOUR

- The student can only be hired for a maximum period of 2 months/calendar year, even in case of several contracts
- The student has to be between 15 and 27 years accomplished (**date of the 27th anniversary**)
- The school registration has to be less than 4 months old
- The employer must send an application for exemption from withholding tax concerning the student's remuneration to the competent RTS tax office (LUX,ESCH,ETTELBRUCK) (Art. 137 L.I.R.)
- It is not necessary to send the school certificate, a copy has to be kept by the employer or the Fiduciary

Underaged students

Law as of 23rd March 2001 concerning the protection of young workers (15-18 years accomplished)

Are prohibited, except where provided for by the law (approved by the Ministry of Labour) :

- Overtime
- Sunday and /or public holidays work
- Nightshift

Within every period of 7 days, the underaged student must have to 2 days off, including generally a sunday.