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Europe



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1. Global contributions for several branches

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Belgium: General principle: global management.

Basic contribution:

37.94% of which:

24.87% employer

13.07% employee.

"Wage moderation" contribution: 7.48% employer.

Contribution for firms having 10 or more workers:

1.69% employer.

Contribution for health care levied on civil servants:

7.35%, of which

3.55% civil servant,

3.80% State.

No ceiling.

Denmark: Contributions from the insured persons (salaried workers and self-employed workers) to the Labour Market Fund (Arbejdsmarkedsfonden): 8% of the salary or gross earnings.

Germany: No global contribution. See the rates to the different branches below.

Greece: See the following rates.

Spain: 28.3% global contribution for social protection:
4.7% employee
23.6% employer.

Ceiling: ESP 407,790 (EUR 2,451) per month = ESP 4,893,480 (EUR 29,410) per year.

This is the ceiling for the occupational category comprising the largest numbers of employees. There are 11 other occupational categories (categorias profesionales) with two different ceilings. For categories 1 to 4, the ceiling is ESP 407,790 (EUR 2,451) per month. For categories 5 to 11, the ceiling is ESP 369,750 (EUR 2,222) per month.

France: No global contribution. See the rates for the different branches below.

Ireland: Overall Social Insurance (excluding Health Contribution) rates:

Self-employed:
5.0%. The first IEP 1,040 (EUR 1,321) of a self-employed person's annual earnings is excluded from the calculation of the percentage payable.
Employee:
4.5%, the first IEP 100 (EUR 127) of weekly earnings is excluded from the calculation of the percentage payable.
Employer:
8.5% on incomes up to IEP 280 (EUR 356) per week.
12.0% on all earnings where weekly income is in excess of IEP 280 (EUR 356).

Annual Ceiling: IEP 25,400 (EUR 32,251) (employee/self employed) and IEP 35,000 (EUR 44,441) (employer) per year.

Iceland: National pension (grunnlífeyrir):
Social security contribution (tryggingagjald) paid by employer is imposed on all remuneration paid for dependent personal service and presumptive employment income of the self-employed. The general social security contribution rate for year 2000 is 5.23%.

Supplementary pension (viðbótarlífeyrir):
Contribution of employee 4% and employer 6% of salaries paid to supplementary pension funds.

Italy: No global contribution. See the rates for the different branches below.

Liechtenstein: There is no global contribution for several insurance branches in Liechtenstein.

Luxembourg: No global contribution.

Netherlands: No global contribution.

Norway: Employees and freelancers:
Global contribution of 7.8% of gross income from work.
No ceiling.

Self-employed:
10.7%. To income beyond 12 times the Basic Amount (Grunnbeløpet) i.e. NOK 563,400 (EUR 69,883), the 7.8% rate applies.

Employers:
14.1%. Lower rates, at four different levels, in certain areas. Certain branches of enterprise must pay the full rate even in these areas.

An additional employers' contribution of 12.5% applies to the exceeding of salaries beyond 16 times the Basic Amount (Grunnbeløpet), i.e. NOK 725,920 (EUR 90,042).

Austria: No general global contribution. See the following contribution rates for the different insurance branches.

Portugal: 34.25%, global rate for the systems of social security (with the exception of employment injuries and occupational diseases):

11.00% employee
23.25% employer.

No ceiling.

Reduced contributions for certain activities and employers, in particular for non-profit-organisations, and for certain groups as for young people looking for their first job, and for the employment of handicapped people.

Finland: No global contribution.

Sweden: No global contributions.

United Kingdom: Overall contributions for Sickness and Maternity - Cash Benefits, Invalidity, Old Age, Survivors and

Unemployment.

Contributions vary with the level of earnings:

Employees:

No contribution paid if the weekly earnings are below GBP 66 (EUR 106). In other cases: 10% (8.4% if member of approved occupational pension scheme) of earnings between GBP 66 (EUR 106) and GBP 500 (EUR 801).

Employer:

No contribution if weekly earnings below GBP 83 (EUR 133). In other cases contributions are 12.2% on all earnings over GBP 83 (EUR 133).

If the employee is a member of an approved occupational pension scheme, the contribution rate is reduced on earnings between GBP 83 (EUR 133) and GBP 500 (EUR 801). For salary related schemes, the contribution is 9.2%, a reduction of 3%. For money purchase schemes, the contribution rate is 11.6%, a reduction of 0.6%. A contribution rebate related to the age of the employee is also paid by the Government into money purchase schemes.

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