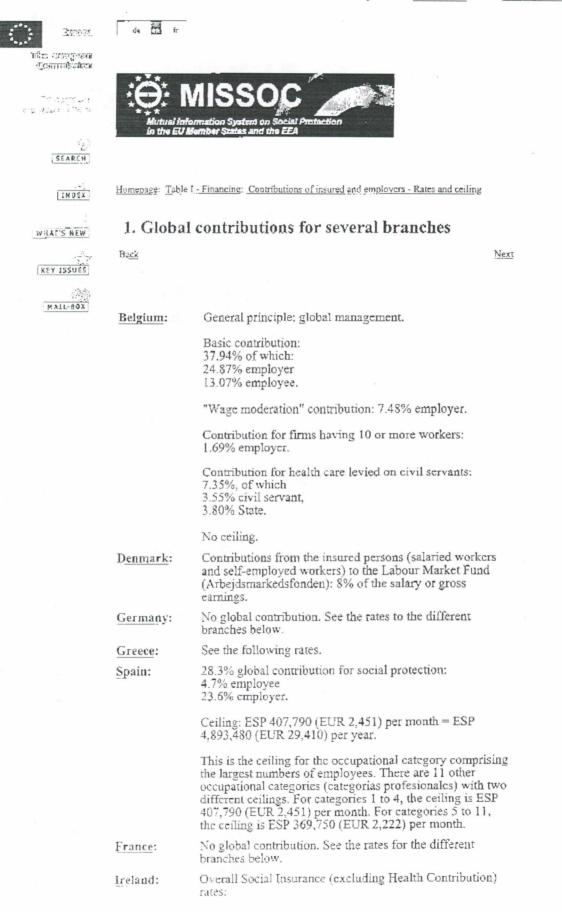
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Self-employed: 5.0%. The first IEP 1,040 (EUR 1,321) of a self-employed person's annual earnings is excluded from the calculation of the percentage payable. Employee: 4.5%, the first IEP 100 (EUR 127) of weekly earnings is excluded from the calculation 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) pcr year. Iceland: National pension (grunnlifeyrir): 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. There is no global contribution for several insurance Liechenstein: branches in Liechtenstein. Luxembourg: No global contribution. No global contribution. Netherlands: 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). No general global contribution. See the following Austria: contribution rates for the different insurance branches. 34.25%, global rate for the systems of social security (with Portugal: 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. No global contributions. Sweden:

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

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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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