

OECD

Social Security Contributions

SSC Explanatory Annex

Updated April 2025



The new OECD Data explorer

The OECD has recently migrated all its online data from the previous “Dotstat” online database to the new “Data Explorer”. A link to the Data Explorer can be found below.

The migration of the data required a slight re-modelling of the tables to adhere to SDMX requirements: table titles have been made more informative for improved searching and the variables collected have been uploaded in a more machine-readable format.

The new table names are now used within this document, but the old table numbers are still shown to help with this transition to the new naming convention.

This does not affect how we will collect the metadata for the tables within this document. Please continue to provide the metadata as you have previously been doing and we will publish the combined country document as usual.

Data Explorer: <https://data-explorer.oecd.org/>

Old name	New name	url
Table III.1	Social security contributions - employee rates	http://data-explorer.oecd.org/s/1mi
Table III.2	Social security contributions - employer rates	http://data-explorer.oecd.org/s/1mj
Table III.3	Social security contributions - self-employed rates	http://data-explorer.oecd.org/s/1qy

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Australia - Social security contributions

SSC: Employee rates (Table 3.1)

AUSTRALIA

No additional comments

SSC: Employer rates (Table 3.2)

AUSTRALIA

No additional comments

SSC: Self-employed rates (Table 3.3)

AUSTRALIA

No additional comments

Austria - Social security contributions

SSC: Employee rates (Table 3.1)

III.1. AUSTRIA

The SSC rates are for employees, and they are lower for workers. They also include contributions for the promotion of residential buildings (Payroll tax in *Revenue Statistics*) and for the Chamber of Labour (Tax on Income in *Revenue Statistics*), which are levied by health security institutions on the same base (but only on 12 current pays) as SSC.

The lower threshold is not a contribution-free amount which is deducted from the base, but an amount below which the employee can choose to be insured by social security, in which case pension and health SSC (no unemployment insurance) amount to 77,81 € in 2025 per month would have to be paid. For employees above the threshold, the whole gross income (up to the upper threshold) is taken as base for SSC.

SSC: Employer rates (Table 3.2)

III.2. AUSTRIA

The SSC rates are for workers, and they are lower for other employees. They also include Contributions for the promotion of residential buildings (Payroll tax in '*Revenue Statistics*'), which are levied by health security institutions on the same base (but only on 12 current pays) as SSC.

There is no lower threshold for accident insurance. Indeed, even for employees below the threshold, the employer may have to pay accident SSC. If the wage sum is above 150% of the lower threshold, the employer has to pay health and pension contributions for those employees below the lower threshold.

SSC: Self-employed rates (Table 3.3)

III.3. AUSTRIA

The table shows the rates for most self-employed. The rates are lower for farmers. Some groups (e.g. medical doctors, lawyers) have a different social security system, where the base is the (adjusted) taxable profits two years earlier.

Belgium - Social security contributions

SSC: Employee rates (Table 3.1)

III.1. BELGIUM

The rate of the personal social security contribution listed in table III.1 is the sum of different items. Up to the third quarter of 1982 there were upper thresholds for some items. These thresholds were abolished starting from October 1982.

Employee ssc	total	of which				upper threshold (BEF per quarter)			
	in %	pension s	Medical care	sickness allowance s	Unemploy ment	pensions	Medical care	Sickness allowances	Unemploy ment
1980Q1	10,1	6	1,8	1,1	1,2	54150	-	54150	32750
1980Q2	10,1	6	1,8	1,1	1,2	55225	-	55225	33400
1980Q3	10,1	6	1,8	1,1	1,2	56325	-	56325	34075
1980Q4	10,13	6	1,8	1,13	1,2	70400	-	70400	34750
1981Q1	10,1	6,25	1,8	1,15	0,9	71800	-	71800	71800
1981Q2	10,4	6,25	1,8	1,15	1,2	73225	-	73225	-
1981Q3	10,4	6,25	1,8	1,15	1,2	73225	-	73225	-
1981Q4	10,4	6,25	1,8	1,15	1,2	76200	-	76200	-
1982Q1	10,07	6,25	1,8	1,15	0,87	95625	-	95625	-
1982Q2	10,82	7	1,8	1,15	0,87	97525	-	97525	-
1982Q3	10,82	7	1,8	1,15	0,87	99475	-	99475	-
1982Q4	10,82	7	1,8	1,15	0,87	-	-	-	-

Since 1.1.2000, a reduction in personal social security contributions is granted for low salaries. This "work bonus" is granted monthly in accordance with the level of the salary.

Table of the reduction in personal social security contributions for an employee, in €, from 1.4.2024)

Component A:

Yearly gross salary (Sb) in €	Yearly reduction in € (clerk)	Yearly reduction in € (labourer)
0 < S < 32 680,32	1 418,64	1 532,16
32 680,32 < S < 38 488,80	1 418,64-0.2442x (S-32 680,32)	1 532,16-0.2638x (S-32 039,52)
S > 38 488,80	0	0

Component B:

Yearly gross salary (Sb) in €	Yearly reduction in € (clerk)	Yearly reduction in € (labourer)
$0 < S < 25\,591,08$	1 913,16	2 066,16
$25\,591,08 < S < 32\,680,32$	$1\,913,16 - 0.2699x (S - 25\,591,08)$	$2\,066,16 - 0.2915x (S - 25\,591,08)$
$S > 32\,680,32$	0	0

The total amount of reduction in personal social security contributions granted under the work bonus is the sum of component A and component B. The work bonus also provides a tax credit in personal income tax. This tax credit amounts to 33,14% of component A and 52,54% of component B.

Table of the reduction in personal social security contributions for an employee, in €, from 1.7.2023)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
$0 < S < 24\,163.68$	3 145.92	3 145.92
$24\,163.68 < S < 30\,859.68$	$3\,145.92 - 0.2579 (S - 24\,163.68)$	
$30\,859.68 < S < 36\,991.92$	$2\,967.72 - 0.2313 (S - 30\,859.68)$	2 967.72
$S > 36\,991.92$	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.12.2022)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
$0 < Sb < 24\,163.68$	2 967.72	2 967.72
$24\,163.68 < Sb < 36\,991.92$	$2\,967.72 - 0.2313 (Sb - 24\,163.68)$	
$Sb > 36\,991.92$	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.11.2022)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
$0 < Sb < 23\,690.40$	2 909.52	2 909.52
$23\,690.40 < Sb < 36\,267.36$	$2\,909.52 - 0.2313 (Sb - 23\,690.40)$	
$Sb > 36\,267.36$	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.08.2022)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
$0 < Sb < 23\,226.00$	2 852.52	2 852.52
$23\,226.00 < Sb < 35\,556.48$	$2\,852.52 - 0.2313 (Sb - 23\,226.00)$	
$Sb > 35\,556.48$	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.05.2022)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 22 770.60	2 796.60	2 796.60
22 770.60 < Sb < 34 859.16	$2\,796.60 - 0.2313 (Sb - 22\,770.60)$	
Sb > 34 859.16	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.04.2022)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 22 324.08	2 741.76	2 741.76
22 324.08 < Sb < 34 175.76	$2\,741.76 - 0.2313 (Sb - 22\,324.08)$	
Sb > 34 175.76	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.03.2022)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 21 323.64	2 618.88	2 618.88
21 323.64 < Sb < 33 261.48	$2\,618.88 - 0.2194 (Sb - 21\,323.64)$	
Sb > 33 261.48	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.01.2022)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 20 905.68	2 567.52	2 567.52
20 905.68 < Sb < 32 607.60	$2\,567.52 - 0.2194 (Sb - 20\,905.68)$	
Sb > 32 607.60	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.09.2021)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 20 495.76	2 517.24	2 517.24
20 495.76 < Sb < 31 698.96	$2\,517.24 - 0.2194 (Sb - 20\,495.76)$	
Sb > 31 698.96	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.03.2020)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 20 093.76	2 467.80	2 467.80
20 093.76 < Sb < 31 341.36	2 467.80 - 0.2194 (Sb – 20 093.76)	
Sb > 31 341.36	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.09.2018)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 19 699.44	2 419.44	2 419.44
19 699.44 < Sb < 30 125.64	2 419.44 - 0.2194 (Sb – 19 699.44)	
Sb > 30 125.64	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.06.2017)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 19 313.64	2 372.04	2 372.04
19 313.64 < Sb < 30 125.64	2 372.04 - 0.2194 (Sb – 19 313.64)	
Sb > 30 125.64	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.06.2016)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 18 934.68	2 325.48	2 325.48
18 934.68 < Sb < 29 535.24	2 325.48 - 0.2194 (Sb – 18 934.68)	
Sb > 29 535.24	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.08.2015)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 18 562.44	2 279.76	2 279.76
18 562.44 < Sb < 28 956.00	2 279.76 - 0.2193 (Sb – 18 562.44)	
Sb > 28 956.00	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.01.2014)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 18 021.84	2 207.64	2 207.64
18 021.84 < Sb < 28 624.92	2 207.64 - 0.2082 (Sb – 18 021.84)	
Sb > 28 624.92	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.04.2013)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 18 021.84	2 208.00	2 208.00
18 021.84 < Sb < 28 624.92	2 208.00 - 0.2082 (Sb – 18 021.84)	
Sb > 28 624.92	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.01.2013)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 18 021.84	2 100	2 100.00
18 021.84 < Sb < 28 624.92	2 100 - 0.1981 (Sb – 18 021.84)	
Sb > 28 624.92	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.12.2012)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 18 021.84	2 100	2 100.00
18 021.84 < Sb < 21 996.60	2 100 - 0.2584 (Sb – 18 021.84)	
21 996.60 < Sb < 28 624.92	1 716 - 0.1618 (Sb – 18 021.84)	
Sb > 28 624.92	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.02.2012)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 17 668.80	2 100	2 100.00
17 668.80 < Sb < 21 565.56	2 100 - 0.2636 (Sb – 17 668.80)	
21 565.56 < Sb < 28 062.96	1 716 - 0.1651 (Sb – 17 668.80)	
Sb > 28 062.96	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.05.2011)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 17 322.48	2 100	2 100.00
17 322.48 < Sb < 21 142.80	2 100 - 0.2743 (Sb – 17 322.48)	
21 142.80 < Sb < 27 511.92	1 716 - 0.1718 (Sb – 17 322.48)	
Sb > 27 511.92	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.09.2010)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 16 982.88	2 100	2 100.00
16 982.88 < Sb < 20 728.44	2 100 - 0.2743 (Sb – 16 982.88)	
20 728.44 < Sb < 26 973.96	1 716 - 0.1718 (Sb – 16 982.88)	
Sb > 26 973.96	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.10.2008)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 16 649.88	2 100	2 100.00
16 649.88 < Sb < 20 322.00	$2\,100 - 0.2798 (Sb - 16\,649.88)$	
20 322.00 < Sb < 26 444.64	$1\,716 - 0.1752 (Sb - 16\,649.88)$	
Sb > 26 444.64	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.9.2008)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 16 349.88	1 716	1 812.00
16 349.88 < Sb < 26 444.64	$1\,716 - 0.1700 (Sb - 16\,349.88)$	
Sb > 26 444.64	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.5.2008)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 16 029.36	1 716	1 716.00
16 029.36 < Sb < 25 926.12	$1\,716 - 0.1734 (Sb - 16\,029.36)$	
Sb > 25 926.12	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.1.2008)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 15 715.08	1 716	1 716.00
15 715.08 < Sb < 25 418.52	$1\,716 - 0.1768 (Sb - 15\,715.08)$	
Sb > 25 418.52	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.4.2007)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 15 406.92	1 716	1 707.00
15 406.92 < Sb < 24 919.56	$1\,716 - 0.1804 (Sb - 15\,406.92)$	
Sb > 24 919.56	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.10.2006)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 15 106.56	1 680	1 680.00
15 106.56 < Sb < 24 919.56	$1\,680 - 0.1712 (Sb - 15\,106.56)$	
Sb > 24 919.56	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.1.2006)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
$0 < Sb < 14\,810.76$	1 680	1 680.00
$14\,810.76 < Sb < 24\,431.52$	$1\,680 - 0.1746 (Sb - 14\,810.76)$	
$Sb > 24\,431.52$	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.8.2005)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
$0 < Sb < 14\,810.76$	1 500	1 440.00
$14\,810.76 < Sb < 20\,441.04$	$1\,500 - 0.2664 (Sb - 14\,810.76)$	
$Sb > 20\,441.04$	0	

Table of the reduction in personal social security contributions for an employee, in €, from 1.4.2005)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
$0 < Sb < 14\,520.12$	1 500	1 440.00
$14\,520.12 < Sb < 20\,040.00$	$1\,500 - 0.2717 (Sb - 14\,520.12)$	
$Sb > 20\,040.00$	0	

Table of the reduction in personal social security contributions for an employee, in €, on 1.1.2005)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
$0 < Sb < 14\,328.36$	1 260	1 440.00
$14\,328.36 < Sb < 20\,040.00$	$1\,260 - 0.2206 (Sb - 14\,328.36)$	
$Sb > 20\,040.00$	0	

Table of the reduction in personal social security contributions for an employee, in €, on 1.10.2004)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
$0 < Sb < 14\,615.64$	1 140	1 140.00
$14\,615.64 < Sb < 18\,841.92$	$1\,140 - 0.2697 (Sb - 14\,615.64)$	
$Sb > 18\,841.92$	0	

Table of the reduction in personal social security contributions for an employee, in €, on 1.1.2004)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
$0 < Sb < 14\,328.36$	1 140	1 140.00
$14\,328.36 < Sb < 18\,471.60$	$1\,140 - 0.2751 (Sb - 14\,328.36)$	
$Sb > 18\,471.60$	0	

Table of the reduction in personal social security contributions for an employee, in €, on 1.6.2003)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
$0 < Sb < 10\,947.48$	0	1 140.00
$10\,947.48 < Sb < 14\,328.36$	1 140	
$14\,328.36 < Sb < 18\,471.60$	$1\,140 - 0.2751 (Sb - 14\,328.36)$	
$Sb > 18\,471.60$	0	

Table of the reduction in personal social security contributions for an employee, in €, on 1.1.2003)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 10 733.04	0	1 140.00
10 733.04 < Sb < 14 047.68	1 140	
14 047.68 < Sb < 18 110.04	1 140 - 0.2806 (Sb - 14 047.68)	
Sb > 18 110.04	0	

Table of the reduction in personal social security contributions for an employee, in €, on 1.2.2002)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 10 733.04	0	981.66
10 733.04 < Sb < 14 047.68	981.60	
14 047.68 < Sb < 16 731.00	981.60 - 0.3658 (Sb - 14 047.68)	
Sb > 16 731.00	0	

Table of the reduction in personal social security contributions for an employee, in €, on 1.6.2001)

Yearly gross salary (Sb) in €	Yearly reduction in €	Yearly maximum in €
0 < Sb < 10 522.80	0	981.66
10 522.80 < Sb < 13 772.40	981.60	
13 772.40 < Sb < 16 402.92	981.60 - 0.3732 (Sb - 13 772.40)	
Sb > 16 402.92	0	

Table of the reduction in personal social security contributions, in €, on 1.9.2000)

Yearly gross salary (Sba) in €	Reduction in €	Yearly maximum in €
0 < Sba < 10 316.28	0	929.60
10 316.28 < Sba < 13 502.28	981.60	
13 502.28 < Sba < 16 081.32	981.60 - 0.3806 (Sba - 13 502.28)	
Sba > 16 081.32	0	

Table of the reduction in personal social security contributions, in €, on 1.7.2000)

Yearly gross salary (Sba) in €	Reduction in €	Yearly maximum in €
0 < Sba < 10 106.88	0	929.60
10 106.88 < Sba < 13 237.56	981.60	
13 237.56 < Sba < 15 766.08	981.60 - 0.3882 (Sba - 13 237.56)	
Sba > 15 766.08	0	

Table of the reduction in personal social security contributions, in €, on 1.4.2000)

Yearly gross salary (Sba) in €	Reduction in €	Yearly maximum in €
0 < Sba < 10 106.88	0	929.60
10 106.88 < Sba < 13 237.56	981.60	
13 237.56 < Sba < 15 766.08	981.60 - 0.39 (Sba - 13 237.56)	
Sba > 15 766.08	0	

Table of the reduction in personal social security contributions, in €, on 1.1.2000)

Yearly gross salary (Sba)	Reduction	Yearly maximum in €
0 < Sba < 10 106.88	0	929.60

10 106.88 < Sba < 12 642.60	773.40	
12 642.60 < Sba < 14 576.16	773.40 - 0.4 (Sba - 12 642.60)	
Sba > 14 576.16	0	

SSC: Employer rates (Table 3.2)

III.2. BELGIUM

The rate of the employer social security contribution listed in table III.2 is the sum of different items. Up to the third quarter of 1982 there were upper thresholds for some items. These thresholds were abolished starting from October 1982. On top of the marginal rate applicable to the gross salary, there was a lump sum to be paid from the third quarter of 1980 till the last of 1983.

employe r ssc	Margin al rate	of which				upper threshold (BEF per quarter)				lump sum
		pension s	sickness allowance s	Unemploye ment	Education al leave	pension s	sickness allowance s	Unemploye ment	Education al leave	
1980Q1	24,15	8	1,8	1,7	0,05	54150	54150	32750	32750	0
1980Q2	24,15	8	1,8	1,7	0,05	55225	55225	33400	33400	0
1980Q3	24,15	8	1,8	1,7	0,05	56325	56325	34075	34075	0
1980Q4	24,18	8	1,83	1,7	0,05	57450	70400	34750	34750	2215
1981Q1	24,12	8,86	1,84	1,27	0,05	71800	71800	71800	71800	2215
1981Q2	24,1	8,86	1,84	1,27	0,03	73225	73225	73225	73225	2215
1981Q3	24,1	8,86	1,84	1,27	0,03	73225	73225	73225	73225	2215
1981Q4	24,1	8,86	1,84	1,27	0,03	76200	76200	76200	76200	2215
1982Q1	24,07	8,86	2,1	1,23	0,03	95625	95625	95625	95625	2436
1982Q2	24,07	8,86	2,2	1,23	0,03	97525	97525	97525	97525	2436
1982Q3	24,09	8,86	2,2	1,23	0,05	99475	99475	99475	99475	2436
1982Q4	24,09									2436
1983Q1	24,07									2680
1983Q2	24,12									2680
1983Q3	24,07									2680
1983Q4	24,07									2680

From 1982 till 1999 some "Maribel"- reductions were granted, but not in all sectors of economic activity. Since 1999 these reductions were replaced by general "structural" reductions of employer social security contributions. The amount varies in relation to the gross salary following the tables below.

As from 01.01.2025

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 27\,773.28$	$0.1400 (44\,054.48 - S) + 0.4 (27\,773.28 - S)$
$27\,773.28 < S < 44\,054.48$	$0.1400 (44\,054.48 - S)$
$S > 44\,054.48$	0

As from 01.01.2024

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 26\,010.76$	$0.1400 (43\,190.68 - S) + 0.4 (26\,010.76 - S)$
$26\,010.76 < S < 43\,190.68$	$0.1400 (43\,190.68 - S)$
$S > 43\,190.68$	0

As from 01.01.2023

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 25\,500.76$	$0.1400 (42\,343.04 - S) + 0.4 (25\,500.76 - S)$
$25\,500.76 < S < 42\,343.04$	$0.1400 (42\,343.04 - S)$
$S > 42\,343.04$	0

As from 01.10.2022

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 24\,510.56$	$0.1400 (40\,699.52 - S) + 0.4 (24\,510.56 - S)$
$24\,510.56 < S < 40\,699.52$	$0.1400 (40\,699.52 - S)$
$S > 40\,699.52$	0

As from 01.07.2022

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 24\,029.96$	$0.1400 (39\,901.48 - S) + 0.4 (24\,029.96 - S)$
$24\,029.96 < S < 39\,901.48$	$0.1400 (39\,901.48 - S)$
$S > 39\,901.48$	0

As from 01.04.2022

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 23\,558.80$	$0.1400 (39\,119.08 - S) + 0.4 (23\,558.80 - S)$
$23\,558.80 < S < 39\,119.08$	$0.1400 (39\,119.08 - S)$
$S > 39\,119.08$	0

As from 01.01.2022

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 38\,352.04$	$0.1400 (38\,352.04 - S)$
$S > 38\,352.04$	0

As from 01.10.2021

Yearly gross salary (S) in €	Yearly reduction in €
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$0 < S < 37\,600.04$	$0.1400 (37\,600.04 - S)$
$S > 37\,600.04$	0

As from 01.04.2020

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 36\,862.80$	$0.1400 (36\,862.80 - S)$
$S > 36\,862.80$	0

As from 01.01.2019

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 36\,140.00$	$0.1400 (36\,140.00 - S)$
$S > 36\,140.00$	0

As from 01.10.2018

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 36\,108.00$	$0.1280 (36\,108.00 - S)$
$S > 36\,108.00$	0

As from 01.01.2018

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 35\,400.00$	$0.1280 (35\,400.00 - S)$
$S > 35\,400.00$	0

As from 01.07.2017

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 28\,715.04$	$1\,752 + 0.1369 (28\,715.04 - S)$
$28\,715.04 < S < 55\,769.88$	1 752.00
$S > 55\,769.88$	$1\,752 + 0.06 (S - 55\,769.88)$

As from 01.04.2016

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 27\,600.00$	$1\,752 + 0.1369 (27\,600 - S)$
$27\,600 < S < 53\,604.28$	1 752.00
$S > 53\,604.28$	$1\,752 + 0.06 (S - 53\,604.28)$

As from 01.01.2014

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 22\,241.96$	$1\,850.40 + 0.1620 (22\,241.96 - S)$
$22\,241.96 < S < 53\,604.28$	1 850.40
$S > 53\,604.28$	$1\,850.40 + 0.06 (S - 53\,604.28)$

As from 01.04.2013

Yearly gross salary (S) in €	Yearly reduction in €
------------------------------	-----------------------

$0 < S < 22\,303.72$	$1\,810 + 0.1620 (22\,303.72 - S)$
$22\,303.72 < S < 53\,439.20$	1 810
$S > 53\,439.20$	$1\,810 + 0.06 (S - 53\,439.20)$

As from 01.01.2013

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 23\,600$	$1\,600 + 0.1620 (23\,600 - S)$
$23\,600 < S < 49\,939.20$	1 600
$S > 49\,939.20$	$1\,600 + 0.06 (S - 49\,939.20)$

As from 01.04.2012

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 23\,482.84$	$1\,600 + 0.1620 (23\,482.84 - S)$
$23\,482.84 < S < 48\,960$	1 600
$S > 48\,960$	$1\,600 + 0.06 (S - 48\,960)$

As from 01.01.2012

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 23\,482.84$	$1\,600 + 0.1620 (23\,482.84 - S)$
$23\,482.84 < S < 48\,000$	1 600
$S > 48\,000$	$1\,600 + 0.06 (S - 48\,000)$

As from 01.01.2010

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 24\,120.00$	$1\,600 + 0.1620 (24\,120.00 - S)$
$24\,120.00 < S < 48\,000$	1 600
$S > 48\,000$	$1\,600 + 0.06 (S - 48\,000)$

As from 01.04.2007

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 23\,482.84$	$1\,600 + 0.1620 (23\,482.84 - S)$
$23\,482.84 < S < 48\,000$	1 600
$S > 48\,000$	$1\,600 + 0.06 (S - 48\,000)$

As from 01.01.2005

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 23\,482.84$	$1\,600 + 0.1444 (23\,482.84 - S)$
$23\,482.84 < S < 48\,000$	1 600
$S > 48\,000$	$1\,600 + 0.06 (S - 48\,000)$

As of 01.01.2004

Yearly gross salary (S) in €	Yearly reduction in €
$0 < S < 21\,240$	$1\,600 + 0.1750 (21\,240 - S)$
$21\,240 < S < 48\,000$	1 600

S > 48 000	1 600 + 0.0173 (S – 48 000)
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As of 01.04.2003

Yearly gross salary (S) in €	Yearly reduction in €
0 < S < 10 260.72	1 390.36
10 260.72 < S < 13 329.24	2 945.56
13 329.24 < S < 18 459.16	2 945.56 - 0.3032 (S – 13 329.24)
S > 18 459.16	1 390.36

As of 1.04.2002

Yearly gross salary (S) in €	Yearly reduction in €
0 < S < 10 260.72	1 255.36
10 260.72 < S < 13 329.24	2 945.56
13 329.24 < S < 18 459.16	2 945.56 - 0.3295 (S – 13 329.24)
S > 18 459.16	1 255.36

As of 1.04.2001

Yearly gross salary (S) in €	Reduction in €
0 < S < 10 260.72	1 120.36
10 260.72 < S < 13 329.24	2 945.56
13 329.24 < S < 18 459.16	2 945.56 - 0.3558 (S - 13 329.24)
S > 18 459.16	1 120.36

As of 1.04.2000

Yearly gross salary (S) in €	Reduction in €
0 < S < 10 260.72	985.32
10 260.72 < S < 13 329.24	2 945.56
13 329.24 < S < 18 459.16	2 945.56 - 0.3821 (S - 13 329.24)
S > 18 459.16	985.32

As of 1.04.1999

Yearly gross salary (S) in €	Reduction in €
0 < S < 10 260.72	264.84
10 260.72 < S < 13 000.04	2 367.60
13 000.04 < S < 15 049.60	2 367.60 - 0.5509 (S – 13 000.04)
15 049.60 < S < 18 459.16	861.96
S > 18 459.16	264.84

SSC: Self-employed rates (Table 3.3)

III.3. BELGIUM

Since 2015 the social security contributions of self-employed persons are determined in two steps. Initially advance payments are due on the inflation-adjusted taxable income of three years before (TY-3), e.g. provisional contributions of 2018 are based on the inflation-adjusted taxable income of 2015. Differing contributions are accepted depending upon strict conditions and provided a minimum and maximum are

respected. In subsequent years, once the taxable income of the year (TY) is fixed by the tax administration, the final assessment of social security contributions applies the same rate schedule. Up until 2014 only the first step was applicable.

. Up to 2002, the income of the reference year was first grossed up with the theoretical value of the social contribution due on such income according to the rate schedule of the reference year. Then this grossed up income was inflation adjusted and finally the social contribution was calculated (with a different marginal rate and additional fixed amount (lump sum) for each income bracket). From 2003 onwards, the marginal rates were increased but the grossing up and the additional fixed amounts were abolished.

Specific reductions apply for some categories, such as starters, assisting spouses, self-employed as secondary activity, and self-employed above retirement age.

Contribution year (and reference year)	Adjustment coefficient	Minimum (euros; on yearly basis)	Maximum (euros; on yearly basis)
2025 (2022)	1.09233053(**)	3 486.84	19 983.12
2024 (2021)	1.18678260(**)	3 456.60	19 809.92
2023 (2020)	1.18313797(**)	3 363.88	19 278.60
2022 (2019)	1.0645330(**)	3005.00	17 221.68
2021 (2018)	1.0346668 (**)	2 878.73	16 498.12
2020 (2017)	1.0522372 (**)	2 868.72	16 440.80
2019 (2016)	1.0633665 (**)	2 838.72	16 268.80
2018 (2015)	1.0610973 (**)	2 777.84	15 920.00
2017 (2014)	1.0470412 (**)	2 792.20	15 908.36
2016 (2013)	1.0280449 (**)	2 797.28	15 847.60
2015 (2012)	1.0282748 (**)	2 831.48	15 954.68
2014 (2011)	1.0574582	2 831.48	15 954.68
2013 (2010)	1.0914513	2 822.72	15 905.32
2012 (2009)	1.095035	2 771.44	15 616.24
2011 (2008)	1.0537941	2 668.56	15 036.48
2010 (2007)	1.073467	2 601.36	14 657.96
2009 (2006)	1.0929874	2 601.36	14 657.96
2008 (2005)	1.0745475	2 512.48	14 157.16
2007 (2004)	1.0779395	1 924.32	12 607.56
2006 (2003)	1.0860889	1 899.08	12 422.28
2005 (2002)	1.0674172	1 837.20	12 036.76
2004 (2001)	1.0522912	1 781.88	11 674.20
2003 (2000)	1.0612037	1 753.60	11 489.16
2002 (1999)	1.0688421 (*)	1 721.11	11 251.92
2001 (1998)	1.0609871 (*)	1 689.54 (68 156 BEF)	11 044.35 (445 528 BEF)
2000 (1997)	1.0368237 (*)	1 635.50 (65 976 BEF)	10 692.74(431 344 BEF)

(*) applicable on grossed up income of the reference year. (**) applicable on advance payments only

Canada - Social security contributions

SSC: Employee rates (Table 3.1)

III.1. CANADA

Employment Insurance (EI) provides temporary financial help to unemployed Canadians while they look for work or upgrade their skills, while they are pregnant or caring for a new-born or adopted child, or while they are sick or providing care to a family member who is gravely ill. Active re-employment benefits and support measures are delivered in co-operation with the provinces and territories. For 2025, employee Employment Insurance contributions are 1.64 per cent of annual earnings up to \$65 700. Starting in 2006, Quebec administers its own maternity and parental insurance program (QPIP), and the EI premiums are adjusted accordingly for that province.

The Canada Pension Plan (CPP) is a compulsory earnings-based national plan that provides retirement pensions – as well as survivor, disability and death benefits. The Plan is financed by contributions and investment returns on accumulated assets. Benefit levels are linked to earnings on which contributions are made. CPP revenues, assets and expenditures are not included in the accounts of the government of Canada. The province of Quebec administers and operates a parallel program, the Quebec Pension Plan (QPP). Starting in 2012, the employee contributory rate for the Quebec Pension Plan is no longer aligned with the Canada Pension Plan.

- From 2003 to 2018, employees were making a contribution of 4.95% on their pensionable earnings up to their annual maximum pensionable earnings, with employers making an equal contribution. These are the base contributions to the CPP.
- From 2019 to 2023, the contribution rate for employees was increased gradually from 4.95% to 5.95%. These are the base contributions (4.95%) and the first additional contribution to the CPP (1%).
- Beginning in 2024, an additional maximum pensionable earnings (second higher ceiling) is introduced. Employees and employers are required to make a second additional CPP/QPP contribution (CPP2/QPP2) on these earnings, beginning at the first earnings ceiling and going up to the second earnings ceiling, at a rate of 4.0%.

Employee contributions to the base portion of the CPP and QPP will continue to be claimed as a non-refundable tax credit at the rate of 15%. Employee contributions to the enhanced portion of the CPP and QPP (i.e., the additional contributions associated with the higher contribution rate) are claimed as a deduction for federal tax purposes (a deduction for employee contributions to the enhanced portion of the CPP and QPP will also be claimed for Quebec income tax purposes). For the year 2025, employee Canada Pension Plan and Quebec Pension Plan contributions are respectively 5.95 per cent and 6.40 per cent of annual earnings between \$3 500 and \$71 300.

The following table presents the historical rates and thresholds for Employment Insurance (EI) and base CPP/QPP contributions:

Year	Employment Insurance (EI)		Canada Pension Plan (CPP)/ Quebec Pension Plan (QPP)		
	Rate (%)	Maximum Insurable Earnings (\$)	CPP Rate (%)	QPP Rate (%)	Earnings (\$ Y)
2025	1.64	65 700	5.95	6.40	3 500 < Y < 71 300
2024	1.66	63 200	5.95	6.40	3 500 < Y < 68 500
2023	1.63	61 500	5.95	6.40	3 500 < Y < 66 600
2022	1.58	60 300	5.70	6.15	3 500 < Y < 64 900
2021	1.58	56 300	5.45	5.90	3 500 < Y < 61 600
2020	1.58	54 200	5.25	5.70	3 500 < Y < 58 700
2019	1.62	53 100	5.10	5.55	3 500 < Y < 57 400
2018	1.66	51 700	4.95	5.40	3 500 < Y < 55 900
2017	1.63	51 300	4.95	5.40	3 500 < Y < 55 300
2016	1.88	50 800	4.95	5.325	3 500 < Y < 54 900
2015	1.88	49 500	4.95	5.25	3 500 < Y < 53 600
2014	1.88	48 600	4.95	5.175	3 500 < Y < 52 500
2013	1.88	47 400	4.95	5.10	3 500 < Y < 51 100
2012	1.83	45 900	4.95	5.025	3 500 < Y < 50 100
2011	1.78	44 200	4.95		3 500 < Y < 48 300
2010	1.73	43 200	4.95		3 500 < Y < 47 200
2009	1.73	42 300	4.95		3 500 < Y < 46 300
2008	1.73	41 100	4.95		3 500 < Y < 44 900
2007	1.80	40 000	4.95		3 500 < Y < 43 700
2006	1.87	39 000	4.95		3 500 < Y < 42 100
2005	1.95	39 000	4.95		3 500 < Y < 41 100
2004	1.98	39 000	4.95		3 500 < Y < 40 500

2003	2.10	39 000	4.95	3 500 < Y < 39 900
2002	2.20	39 000	4.70	3 500 < Y < 39 100
2001	2.25	39 000	4.30	3 500 < Y < 38 300
2000	2.40	39 000	3.90	3 500 < Y < 37 600

The following table presents the historical rates and thresholds the second additional CPP contribution:

Year	The second additional Canada Pension Plan (CPP)/ Quebec Pension Plan (QPP)		
	Additional maximum annual pensionable earnings	Employee contribution rate (%)	Maximum annual employee contribution
2025	81 200	4.00	396
2024	73 200	4.00	188

Employees receive a non-refundable income tax credit for contributions made to EI and the base C/QPP. From 2007 to 2024, the federal credit was 15 per cent of contributions.

- 15.25 per cent of contributions in 2006;
- 15 per cent of contributions in 2005;
- 16 per cent of contributions in 2004, 2003, 2002 and 2001;
- and 17 per cent of the contributions in 2000.

The federal credit rate for 2025 remains 15 per cent. The provinces and territories also provide non-refundable income tax credits at rates that are generally equivalent to their lowest personal income tax rate.

SSC: Employer rates (Table 3.2)

III.2. CANADA

Employer Employment Insurance (EI) contributions are 2.296 per cent of each employee's annual earnings up to \$65 700 in 2025.

Starting in 2012, employer Quebec Pension Plan contributions are no longer aligned with employer Canada Pension Plan contributions. In 2025, employer Canada Pension Plan contributions are paid at a rate of 5.95 per cent and employer Quebec Pension Plan contributions are paid at a rate of 6.40 per cent. Beginning in 2024, an additional maximum pensionable earnings (second higher ceiling) is introduced. Employees and employers are required to make a second additional CPP/QPP contribution (CPP2/QPP2) on these earnings, beginning at the first earnings ceiling and going up to the second earnings ceiling, at a rate of 4.0%. Employer contributions to both the base and enhanced portions of the CPP and QPP are deductible for tax purposes.

The following table presents the historical rates and thresholds for Employment Insurance (EI), base CPP/QPP contribution and the first additional CPP contribution:

Year	Employment Insurance (EI)		Canada Pension Plan (CPP)/ Quebec Pension Plan (QPP)		
	Rate (%)	Maximum Insurable Earnings (\$)	CPP Rate (%)	QPP Rate (%)	Earnings (\$ Y)
2025	2.296	65 700	5.95	6.40	3 500 < Y < 71 300
2024	2.324	63 200	5.95	6.40	3 500 < Y < 68 500
2023	2.282	61 500	5.95	6.40	3 500 < Y < 66 600
2022	2.212	60 300	5.70	6.15	3 500 < Y < 64 900
2021	2.212	56 300	5.45	5.90	3 500 < Y < 61 600
2020	2.212	54 200	5.25	5.70	3 500 < Y < 58 700
2019	2.268	53 100	5.10	5.55	3 500 < Y < 57 400
2018	2.324	51 700	4.95	5.40	3 500 < Y < 55 900
2017	2.282	51 300	4.95	5.40	3 500 < Y < 55 300
2016	2.632	50 800	4.95	5.325	3 500 < Y < 54 900
2015	2.632	49 500	4.95	5.25	3 500 < Y < 53 600
2014	2.632	48 600	4.95	5.175	3 500 < Y < 52 500
2013	2.632	47 400	4.95	5.10	3 500 < Y < 51 100
2012	2.562	45 900	4.95	5.025	3 500 < Y < 50 100
2011	2.492	44 200	4.95		3 500 < Y < 48 300
2010	2.422	43 200	4.95		3 500 < Y < 47 200
2009	2.422	42 300	4.95		3 500 < Y < 46 300
2008	2.422	41 100	4.95		3 500 < Y < 44 900
2007	2.520	40 000	4.95		3 500 < Y < 43 700
2006	2.618	39 000	4.95		3 500 < Y < 42 100
2005	2.730	39 000	4.95		3 500 < Y < 41 100
2004	2.772	39 000	4.95		3 500 < Y < 40 500

2003	2.940	39 000	4.95	3 500 < Y < 39 900
2002	3.080	39 000	4.70	3 500 < Y < 39 100
2001	3.150	39 000	4.30	3 500 < Y < 38 300
2000	3.360	39 000	3.90	3 500 < Y < 37 600

The following table presents the historical rates and thresholds for the second additional CPP contribution:

Year	The second additional Canada Pension Plan (CPP)/ Quebec Pension Plan (QPP)		
	Additional maximum annual pensionable earnings	Employer contribution rate (%)	Maximum annual employer contribution
2025	81 200	4.00	396
2024	73 200	4.00	188

SSC: Self-employed rates (Table 3.3)

III.3. CANADA

Self-employed individuals contribute to CPP/QPP by paying both the employee and employer portions to total contributions.

In 2000, self-employed individuals received a non-refundable income tax credit of 17 per cent for contributions made to CPP/QPP.

Effective from 2001, 50 per cent of contributions to CPP/QPP by self-employed individuals are deductible from income for purposes of determining taxable income. Self-employed individuals receive a non-refundable income tax credit for the other 50 per cent of contributions made to CPP/QPP. From 2001 to 2004, the federal credit was 16 per cent of the contributions eligible for the tax credit (i.e., the 50 per cent not deducted). In 2005 the federal credit was changed to 15 per cent and then to 15.25 in 2006. From 2007 to 2024 the credit rate was 15 per cent of the eligible contributions. The federal credit rate for 2025 remains 15 per cent. The provinces and territories also provide non-refundable income tax credits at rates that are generally equivalent to their lowest personal income tax rate. With the phase-in of increases to contributions under the CPP and QPP enhancements starting in 2019, self-employed individuals will continue to pay both the employee and employer portion (i.e. 11.90 per cent and 12.80 per cent respectively for 2025 when the employee and employer portions are combined). Beginning in 2024, an additional maximum pensionable earnings (second higher ceiling) is introduced. Employees and employers are required to make a second additional CPP/QPP contribution (CPP2/QPP2) on these earnings, beginning at the first earnings ceiling and going up to the second earnings ceiling, at a rate of 4.0%. Self-employed individuals will claim a deduction for contributions to the enhanced portion of the CPP and QPP. Self-employed individuals will continue to claim a non-refundable tax credit at the rate of 15 per

cent on the employee share of contributions to the base portion of the CPP and QPP and a deduction on the employer share of contributions to the base portion of the CPP and QPP.

Self-employed individuals generally do not contribute to EI. However, self-employed individuals can contribute to EI to access some special benefits. There are five types of EI special benefits for self-employed individuals: maternity benefits, parental benefits, sickness benefits, compassionate care benefits and benefits for parents of critically ill children. The contribution rates and amounts are the same as those paid by employees.

Chile - Social security contributions

SSC: Employee rates (Table 3.1)

III.1. CHILE

a. Employee social security contributions classified as taxes

In addition to the general contributions for health care (7% of the gross earnings, subject to an upper threshold limit of 87.8 UF), the following social contributions paid by minority groups in Chile are classified as taxes on the basis of the OECD Interpretive Guide

- Contributions to public pension funds
- Contributions for healthcare and pensions paid by the police
- Contributions for healthcare and pensions paid by the army

The upper limit thresholds in Chile are expressed in UF (*Unidad de Fomento*) which is a unit of account adjustable daily in line with the CPI¹. The upper limit threshold, in the first case, for each payment period, is 60 UF.

b. Employee social security contributions classified as non-tax compulsory payments

There are also a number of categories of contributions to private funds that are not classified as taxes. Chile has had a private pension system since January 1980 and a dual healthcare system (both public and private health insurance) since 1981.

Chilean employees pay the following mandatory contributions to private funds.

- 10% of gross earnings to finance retirement, disability, and survivorship pensions. The payments are deposited in individual capitalization accounts managed by Pension Fund Administrators.
- An additional contribution, fixed by each Administrator, to finance the operations of the fund.
- A small group of employees who perform heavy work also pay a contribution equivalent to 1% or 2% of their gross earnings into their individual capitalization account. The National Ergonomic Commission is in charge of rating a task as heavy work.
- 7% of gross earning as a contribution to private funds (so called ISAPREs) for health care.
- Employees pay 0.6% to the unemployment insurance, when the worker has an "indefinite term employment contract". Employees with "fixed-term employment contracts" do not have to contribute.

The five mentioned contributions are subject to an upper threshold limit, which is adjusted yearly :

¹ The UF and UTM values can be found in https://www.sii.cl/valores_y_fechas/uf/uf2025.htm and https://www.sii.cl/valores_y_fechas/utm/utm2025.htm , respectively.

Year	Unemployment insurance	Rest of the contributions
2009 and previous years	90 UF	60 UF
2010	97.1 UF	64.7
2011	99 UF	66 UF
2012	101.1 UF	67.4 UF
2013	105.4 UF	70.3 UF
2014	108.5 UF	72.3 UF
2015	109.8 UF	73.2 UF
2016	111.4 UF	74.3 UF
2017	113.5 UF	75.7 UF
2018	117.5 UF	78.3 UF
2019	119 UF	79,3 UF
2020	120.4 UF	80.2 UF
2021	122.6 UF	81.6 UF
2022	122.6 UF	81.6 UF
2023	122.6 UF	81.6 UF
2024	126.6 UF	84.3 UF
2025	131.9	87.8

All the above contributions are deducted from taxable income.

It is also possible to make additional voluntary contributions for pensions and health care. These are also deductible from taxable income except where the employee pays more than 6.146 UF for healthcare, or more than 50 UF per month or 600 UF per year for voluntary pension fund savings.

SSC: Employer rates (Table 3.2)

III.2. CHILE

The main payments of employer social security contributions are not classified as taxes by the Ministry of Finance in Chile. In Chile the upper earnings limit thresholds are expressed in UF (*Unidad de Fomento*)

which is a unit of account adjustable daily in line with the CPI (see notes to Table III.1 for further explanation). These payments are as follows:

- Occupational accident and disease insurance: employers make a mandatory payment of 0.9% of the employee's earnings subject to an upper earnings limit of 87.8 UF. In addition to this basic rate, there are further payments of up to an extra 3.4%, according to the activity and risk associated to the business activity (this additional contribution could be reduced, down to 0%, depending on the safety measures the employer implements in the enterprise; if healthcare and safety conditions at work are not satisfactory, this additional contribution could be applied with a surcharge of up to 100%). For the majority of workers, these amounts are paid to employers' associations of labour security, which are private non-profit institutions. For the remainder, the contributions are paid to the Social Security Regularisation Unit (ISL). Although this latter organisation is controlled by the government, the funds collected are invested on the private market.
- Unemployment insurance: employers contribute 2.4% of employee's earnings (0.8% after 11 years of labour relationship and 3% for fixed-term contracts) subject to an upper earnings limit of 131.9 UF. These funds are managed privately.
- A premium to an Insurance Company to cover the worker in the event of disability or death, which is 1.38% as of February of 2025 (upper earning limit: 87.8 UF).
- If the employee performs heavy work, the employer also pays a contribution of 2% (heavy work) or 1% (less heavy work) of the worker gross earnings into the individual capitalization account. The National Ergonomic Commission is in charge of rating a task as heavy work (upper earning limit: 87.8 UF).
- Employers shall make a mandatory contribution of 0.03% of the employees' gross income to a fund which finances insurance coverage for working parents of children and teenagers that have a serious health condition or suffered a major accident, so that the parents can take a leave of absence from their work in order to accompany and take care of them; therefore, during this period the parents have the right to assistance financed by the fund (in Spanish, "Fondo SANNA") that will replace, in total or partially, their monthly earnings. The collection of this contribution is delegated to the ISL and to the employers' association of labour security. The upper earnings limit to calculate the contribution is 87.8 UF.

SSC: Self-employed rates (Table 3.3)

III.3. CHILE

Self-employed are liable to pay social security contributions at a withholding rate of 14.5% applied on a taxable base equivalent to 80% of the self-employed gross annual income. The rate has been increasing a 0.75% yearly (starting at 10% in 2019) and will reach the final and permanent rate of 17% in 2028. The withholding allows the payment of the following social security contributions:

- A premium to an Insurance Company to cover the self-employed in the event of disability or death.
- Occupational accident and disease insurance.
- Child accompaniment insurance (SANNA Law).
- Healthcare (public FONASA and private ISAPRE).
- Pensions

Self-employed can opt to pay health and retirement contributions on a partial taxable base, calculated applying a factor on the general tax base. This factor² is 80% in 2025 and will be increased to 90% in 2026, this being the last year where this option can be chosen.

The healthcare contributions paid to FONASA are classified as tax revenues according to the OECD Interpretative Guide, but the other payments to private funds are not.

² The factor was 5% in 2018; 17% in 2019; 27% in 2020; 37% in 2021; 47% in 2022; 57% in 2023; and 70% in 2024.

Colombia - Social security contributions

SSC: Employee rates (Table 3.1)

III.1. COLOMBIA

No additional comments

SSC: Employer rates (Table 3.2)

III.2. COLOMBIA

No additional comments

SSC: Self-employed rates (Table 3.3)

III.3. COLOMBIA

No additional comments

Costa Rica - Social security contributions

SSC: Employee rates (Table 3.1)

III.1. COSTA RICA

Program	Rate (%)
Old age, disability and death program (IVM)	4,17
Healthcare and Maternity Insurance (SEM)	5,50
Popular Bank Fee	1,00

SSC: Employer rates (Table 3.2)

III.2. COSTA RICA

Program	Rate %
Old age, disability and death program (IVM)	5,42
Healthcare and Maternity Insurance (SEM)	9,25
Popular Bank Fee	0,50
Unemployment insurance	3,00
Family allowances	5,00
Complementary pensions	1,50
Learning National Institute (INA)	1,50
Joint Institute for Social Aid (IMAS)	0,50

SSC: Self-employed rates (Table 3.3)

III.3. COSTA RICA

No additional comments.

Czechia - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. CZECHIA

The rates of social security contributions for employees are:

	pension insurance contributions	sickness insurance contributions	contributions to state employment policy	health insurance contributions	Total
employee	6.5 %	0.6 %	0 %	4.5 %	11.6 %

Total rate of social and health insurance for employees is 11.6 % (consists of 6.5 % contributions to pension insurance, 4.5 % of compulsory health insurance and 0.6 % of sickness insurance contribution reintroduced in 2024). A separate ceiling set at four times the average annual salary, CZK 2 234 736 (EUR 88 893) in 2025, applies to social contributions. Starting from 2013, the ceiling on health insurance contributions (six times the average annual salary) was abolished.

SSC: Employer rates (Table 3.2)

III.2. CZECHIA

The rates of social security contributions for employers are:

	pension insurance contributions	sickness insurance contributions	contributions to state employment policy	health insurance contributions	Total
employer	21.5 %	2.1 %	1.2 %	9 %	33.8 %

A separate ceiling set at four times the average annual salary, CZK 2 234 736 (EUR 88 893) in 2025, applies to social contributions. Starting from 2013, the ceiling on health insurance contributions (six times the average annual salary) is abolished. From July 1st 2019 the rate of sickness insurance contributions paid by employers was reduced to 2.1 %.

SSC: Self-employed rates (Table 3.3)

III.3. CZECHIA

The rates of social security contributions for self-employed are:

	pension insurance contributions	sickness insurance contributions	contributions to state employment policy	health insurance contributions	Total
self-employed	28 %	Voluntary 2.1%	1.2 %	13.5 %	42.7 % / 44.8 %

Starting from 2024 social security contribution system for self-employed has changed resulting in different treatment of social insurance (pension insurance contribution and contribution to state employment policy) and health insurance. The main reason for the implemented changes was to ensure higher retirement pensions for self-employed and reduce differences between self-employed and employees.

The contribution base for self-employed for the health insurance is 50 % of their income tax base, there is no maximum ceiling however there is a minimum contribution which is dependent on an average wage in the economy. The minimum contribution to health insurance is **CZK 3 143 (EUR 125) per month in 2025**.

The contribution base for social insurance increased from 50 % to 55 % of income tax base starting from 2024. A separate ceiling set at four times the average annual salary, i.e., CZK 2 234 736 (EUR 88 893) in 2025 applies to social contributions. There is also a minimum contribution which is dependent on the average wage and is gradually increasing between 2024 and 2026. In 2024 the minimum contribution base was set at 30 % of the average wage in the economy (25 % in 2023), in 2025 the rate is increased to 35 % and in 2026 to 40 %. The minimum contribution to social insurance is CZK 4 759 (189 EUR) per month in 2025.

Denmark - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. DENMARK

No additional comments

SSC: Employer rates (Table 3.2)

III.2. DENMARK

No additional comments

SSC: Self-employed rates (Table 3.3)

III.3. DENMARK

No additional comments

Estonia - Social security contributions

SSC: Employee rates (Table 3.1)

ESTONIA

No additional comments

SSC: Employer rates (Table 3.2)

ESTONIA

No additional comments

SSC: Self-employed rates (Table 3.3)

ESTONIA

No additional comments

Finland - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. FINLAND

No additional comments

SSC: Employer rates (Table 3.2)

III.2. FINLAND

No additional comments

SSC: Self-employed rates (Table 3.3)

III.3. FINLAND

No additional comments

France - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. FRANCE

No additional comments

SSC: Employer rates (Table 3.2)

III.2. FRANCE

No additional comments

SSC: Self-employed rates (Table 3.3)

III.3. FRANCE

No additional comments

Germany - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. GERMANY

Part of the employee contributions is deductible (see description in country chapter of 'Taxing Wages').

SSC: Employer rates (Table 3.2)

III.2. GERMANY

No additional comments

SSC: Self-employed rates (Table 3.3)

III.3. GERMANY

In the past, self-employed people were not generally obliged to pay social security contributions. As from 1 January 2009, health insurance (including long-term care insurance) is mandatory for all citizens and permanent residents in Germany. The self-employed therefore need to be covered either by statutory health insurance or by private health insurance. Depending on certain conditions, their membership in statutory health insurance may be compulsory or voluntary. In case they are not covered by statutory health insurance, they have to take out private health insurance.

Furthermore, specific groups of self-employed are obliged to contribute to statutory pension insurance for at least 18 years (e. g. skilled craftsmen mandatorily organised in professional chambers). Members of the so-called 'liberal professions' (e. g. lawyers, physicians, engineers, architects) are obliged to be insured within special pension insurance schemes of the respective chambers they belong to. On certain conditions, self-employed artists and members of the publishing professions are obliged to pay contributions under the Artists Social Welfare Act, whereas farmers are mandatorily insured in the 'Farmers' Pension Fund'.

Greece - Social security contributions

SSC: Employee rates (Table 3.1)

III.1. GREECE

The vast majority of people working in both the public and private sectors, providing dependent personal services, are primarily and mandatorily covered by the Electronic National Social Security Fund (e-EFKA) for their main pension, supplementary pension, and healthcare. In addition to the main contribution, e-EFKA also obligatorily collects contributions for smaller funds established for the employee's advantage, such as Unemployment Benefits Funds (former OAED, now called DYPA) and others.

For supplementary insurance, all employees, both in the public and private sectors, are also mandatorily insured in e-EFKA (formerly the Unified Supplementary Insurance and Lump Sum Fund -ETEAEP, now the Supplementary Insurance Sector of e-EFKA as of March 1, 2020, pursuant to Law 4670/2020). However, certain categories of employees, such as journalists (insured in EDOEAP, a private legal entity), pharmaceutical staff, insurance company employees and personnel, food commerce employees, and petrochemical company personnel, are not insured at e-EFKA, but they are compulsorily insured at specific occupational insurance funds (private legal entities). From 1.1.2022 new entrants in the labour market and citizens born from 1.1.2004 who are subject to supplementary insurance get insured to the new Hellenic Auxiliary Pensions Defined Contributions Fund (TEKA). Those already insured aged born after 1.1.1987 had the opportunity until 31.12.2024 to switch compulsory supplementary insurance from e-EFKA to TEKA. As opposed to employees, Supplementary Insurance (e-EFKA or TEKA) is mandatory only for some professions of the self-employed (e.g. engineers, lawyers, notaries etc). The contribution rates (for employees and employers) and the insurance categories (for self-employed) are the same as for the Branch of Supplementary Insurance of e-EFKA.

All employees, of public sector and many of the private are also compulsorily insured for lump sum benefits in e-EFKA (ex Unified Supplementary Insurance and Lump Sum Fund –ETEAEP now Lump Sum Sector of e-EFKA from 1.3.2020, Law 4670/2020), except for certain categories such as journalists (insured in EDOEAP a private legal entity), pharmaceutical employees, etc. (as above for supplementary insurance), who are insured in specific insurance funds (private legal entities)..

The average rates of contributions payable by white-collar employees as a percentage of gross earnings are as follows (%):

For work in private and public sector (full and part time)

	Employer	Employee	Total
1. National Social Security Fund (e- EFKA) – Main Pension	13.33	6.67	20.00
2.e-EFKA- Supplementary Pension (ex ETEAEP) or TEKA	3.00	3.00	6.00

3.Healthcare Coverage	4.55	2.55	7.10
4.Other Funds	1.41	1.65	3.06
Total	22.29	13.87	36.16

For blue-collar workers engaged in heavy work (unhealthy, dangerous etc.), higher contributions are due (17,32% paid by the employee and 25,44% paid by the employer), ensuring that such individuals become eligible for pension benefits five years earlier than other workers (extra 2.20% for e-EFKA- Main Pension and 1.25% for e- EFKA-Supplementary Pension or TEKA, contributed by the employee, and extra 1.40% for e-EFKA-Main Pension and 0.75% for e-EFKA-Supplementary Pension or TEKA, contributed by the employer). In the industrial sector, an additional 1% contribution is imposed as an occupational risk contribution, which is paid by the employer, given that these workers are subject to heightened risk of labour accidents and occupational diseases due to the challenging conditions of their employment.

It should be noted that the amount of the maximum insurable earnings for calculating the monthly insurance contribution of employees and employers from 1.1.2025 is set at 7,572.62€ increased by 2.7% in comparison with the upper limit of 1.1.2024.

The contribution and the monthly basis on which the contribution is calculated, of the first insured before 1992 employees, for the Lump Sum Sector of e-EFKA, is determined by the statute of social security body which was integrated into ex ETEAEP. The contribution of the first insured after 1992 employees for the Lump Sum Sector is set at 4% and the monthly basis on which the contribution is calculated, is the same basis amount as for e-EFKA main pension.

From 1.1.2020 the insurance contribution for the employed lawyers, engineers and doctors insured at the lump-sum benefits sector of e-EFKA is set at three categories. The employee chooses among the set sum of 30.29 € (1st category), 36.12 € (2nd category) or 43.10 € (3rd category) per month. Lawyers' employers cover 50% of the monthly contribution. The insured are compulsory classified in the first category unless they request to be classified in the second or the third one.

From 1.1.2017 the contribution for the healthcare of the employees and the rest of categories under EOPPY, is determined to 7,10% in all earnings and it is distributed by 6.45% for benefits in kind (4,30% for the employer and 2,15% for the employee) and 0.65% for cash benefits (0,40% for the insured and 0,25% for the employer).

SSC: Employer rates (Table 3.2)

III.2. GREECE

See above explanatory note to Table III.1.

SSC: Self-employed rates (Table 3.3)

III.3. GREECE

A new regime for the social security contributions for self-employed persons is introduced from 1.1.2020, in which the self-employed persons choose the amount of the contribution between six categories, with minimum the amount of the 1st insurance category.³

³From 1.1.2025 the fixed amounts are increased by 2.7% , in comparison with the insurance categories of 1.1.2024.

Insurance Categories	Monthly Contribution Main Insurance	Monthly Contribution Health Insurance	
		Benefits in kind	Benefits in cash
1st category	180.58€	56.72€	5.67€
2 nd category	216.70€	68.06€	6.81€
3 rd category	274.95€	68.06€	6.81€
4 th category	346.01€	68.06€	6.81€
5 th category	429.89€	68.06€	6.81€
6 th category	582.50€	68.06€	6.81€
Special category	108.35€	34.03€	3.40€

A new special category of self-employed is introduced since 1.1.2020, referring to those who have been insured up to 5 years, from the date they started to exercise their professional activity. The health care contribution is determined to 37.43 euros, and it is distributed to 34.03 euros for benefits in kind and 3.40 euros for benefits in cash.

Certain categories of self-employed (as lawyers, engineers) are compulsorily insured **for supplementary pension and lump sum benefits**, while others (doctors and farmers) can be insured optionally from 1.1.2021. From 1.1.2022 the optionally insured self-employed (doctors and farmers) are subject voluntarily, upon their application, to the insurance of the Supplementary Insurance Sector of e-EFKA, provided that they have completed the thirty-fifth (35th) year of their age at the time of submitting the application for membership.

From 1.1.2020 (art. 97, paragraph 3 of Law 4387/2016, as in force after its amendment by L.4670/2020 art. 45) **the supplementary insurance** contribution for the **self-employed** is set at three categories, which are as follows from 1.1. 2025:

Insurance categories	Contribution amount (1.1.2025-31.12.2025)
1 st category	45.43€
2 nd category	54.76€
3 rd category	65.25€

The insured are compulsory classified in the first category, unless they request to be classified in the second or the third one.

The above insurance categories also apply to the salaried lawyers and salaried engineers. The amount of the contribution is distributed 50% to the insured lawyer or salaried engineer and 50% to the employer.

From 1.1.2020 the insurance contribution for the self-employed, insured at the lump-sum benefits sector of e-EFKA is set at three categories, which are as follows from 1.1.2025:

Insurance categories	Contribution amount (1.1.2025-31.12.2025)
1 st category	30.29€
2 nd category	36.12€
3 rd category	43.10€

The insured are compulsory classified in the first category unless they request to be classified in the second or the third one.

In the aforementioned amounts, an additional contribution of 10 euros for unemployment benefits is also added for self-employed.

From 01.01.2020, a system of insurance categories was introduced as the basis for social security contributions for farmers (former OGA insurance). The insured person chooses an insurance category and pays per month as social security contributions the specific amount corresponding to the insurance category chosen. For the main insurance, six insurance categories are defined and the insured person can choose between them, with a minimum of the 1st insurance category. For health care coverage and rural residence, farmers pay per month the fixed amount corresponding to the relevant main insurance category.

Insurance Categories	MonthlyContribution Main Insurance	Monthly Contribution Rural Residence	Monthly Contribution Health Insurance	
			Benefits in kind	Benefits in cash
1st category	106.02€	2,27€	32.90€	3.40€
2nd category	128.15€	2,27€	39.70€	3.40€
3rd category	161.94€	3,40€	39.70€	3.40€
4th category	203.88€	3,40€	39.70€	3.40€
5th category	253.98€	4,54€	39.70€	3.40€
6th category	343.69€	6,81€	39.70€	3.40€

From 1.1.2025 the fixed amounts are increased by 2.7% in comparison with the former OGA insurance categories of 1.1.2024

Hungary - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. HUNGARY

No additional comments

SSC: Employer rates (Table 3.2)

III.2. HUNGARY

No additional comments

SSC: Self-employed rates (Table 3.3)

III.3. HUNGARY

No additional comments

Iceland - Social security contributions

SSC: Employee rates (Table 3.1)

ICELAND

No additional comments

SSC: Employer rates (Table 3.2)

ICELAND

No additional comments

SSC: Self-employed rates (Table 3.3)

ICELAND

No additional comments

Ireland - Social security contributions

SSC: Employee rates (Table 3.1)

IRELAND

No additional comments

SSC: Employer rates (Table 3.2)

IRELAND

No additional comments

SSC: Self-employed rates (Table 3.3)

IRELAND

No additional comments

Israel - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. ISRAEL

Social security contributions paid by employees are made up of a combination of those for National Insurance and Health Insurance.

1. General background

National insurance

Every resident of Israel aged 18 and over is obligated by law to be insured by National Insurance and to pay the national insurance contributions. The National Insurance branches are made up of the following list; old age and survivors, long term care, general disability, accident and injury, work injury, maternity, children, unemployment and bankruptcy.

Health insurance

In addition, every resident is registered in one of the country's health maintenance organisations (HMO), and must pay contributions for health insurance. The contributions are collected by the National Insurance Institute which distributes the moneys collected to the HMOs. The rates of contribution are calculated according to the work status and the level of the person's income (earned plus unearned). A person who does not work and has no income (besides social benefits) pays a minimum amount depending on status (unless she is a married housewife who is totally exempt).

Exemptions

There are exemptions from certain types of National Insurance contribution for some workers. For example, career soldiers are exempt from maternity insurance and foreign workers are exempt from national insurance contributions except for Work injury, Maternity and Bankruptcy.

2. Historical tax rates and thresholds

A reduced rate applies up to a lower threshold of 60% the average wage per employee post (50% of the average wage per employee post until 2005). The regular rate applies up to a ceiling. The upper threshold was removed between July 2002 and June 2003. In July 2003 the upper threshold was re-instated at a level of 5 times the average wage per employee post. In August 2009 it was increased to 10 times the average wage per employee post, then, in January 2011, decreased to 9 times the average wage per employee post. In January 2012 the upper threshold was re-instated at a level of 5 times the average wage per employee post. Since 2005 the upper threshold is indexed to the CPI and not to the average wage per employee post. As a consequence, its value in 2024 has eroded to around 4 times the average wage per employee post.

The following table shows the historical tax rates and thresholds:

Period	Reduced rate	Lower threshold	Regular rate	Upper threshold
Jan2000-Dec2000	5.76	3,174	9.7	31,735
Jan2001-Dec2001	5.76	3,482	9.7	34,820
Jan2002-Mar2002	5.76	3,525	9.7	35,250
Apr2002-Jun2002	5.76	3,482	9.7	34,820
Jul2002-Dec2002	5.76	3,482	9.7	No limit
Jan2003-Jun2003	4.5	3,482	10.32	No limit
Jul2003-Dec2005	4.5	3,482	10.38	34,820
Jan2006-Dec2006	3.5	4,430	12	35,760
Jan2007-Dec2007	3.5	4,522	12	35,760
Jan2008-Dec2008	3.5	4,598	12	36,760
Jan2009-Jul2009	3.5	4,757	12	38,415
Aug2009-Dec2009	3.5	4,757	12	76,830
Jan2010-Dec2010	3.5	4,809	12	79,750
Jan2011-Dec2011	3.5	4,984	12	73,422
Jan 2012-Dec2012	3.5	5,171	12	41,850
Jan2013-Dec2013	3.5	5,297	12	42,435
Jan2014-Dec2014	3.5	5,453	12	43,240
Jan2015-Dec2015	3.5	5,556	12	43,240
Jan2016-Dec2016	3.5	5,678	12	43,240
Jan2017-Dec2017	3.5	5,804	12	43,240
Jan2018-Dec2018	3.5	5,944	12	43,370
Jan2019-Dec2019	3.5	6,164	12	43,890
Jan2020-Dec2020	3.5	6,331	12	44,020
Jan2021-Dec2021	3.5	6,331	12	44,020
Jan2022-Dec2022	3.5	6,331	12	45,075
Jan2023-Dec2023	3.5	7,122	12	47,465
Jan2024-Dec2024	3.5	7,522	12	49,030
Jan2025-Dec2025	4.27	7522	12.17	50,695

The 2025 full and reduced rates for employee contributions and their breakdown into those applying to the Health insurance and the National Insurance branches are set out below. These figures have applied since the beginning of 2025.

Branch	Full rate contribution (%)	Reduced rate contribution (%)
Insurance branches	7.00	1.04
Health	5.17	3.23
Total contributions	12.17	4.27

SSC: Employer rates (Table 3.2)

III.2. ISRAEL

The full amount of the employer contributions applies to the various National Insurance branches. Employers do not pay any contributions for health insurance on behalf of their employees.

See the corresponding note for Table III.1 Employee social security contributions for the general background.

Since July 2005 a reduced rate applies up to a lower threshold of 50% the average wage per employee post (raised to 60% of the average wage per employee post in January 2006). The regular rate applied up to an upper threshold of around 4 times the average wage per employee post until June 2002. The upper threshold was removed between July 2002 and June 2003. In July 2003 the upper threshold was re-instated at a level of 5 times the average wage per employee post. In August 2009 it was increased to 10 times the average wage per employee post. In January 2011 it was decreased to 9 times the average wage per employee post and back to 5 times the average wage per employee post in January 2012.

The regular rate increased from 5.93% in 2012 to 6.5% in 2013, 6.75% in 2014, 7.25% in 2015, 7.5% in 2016 and 7.6% in 2019

The following table shows the historical tax rates and thresholds:

Period	Reduced rate	Lower threshold	Regular rate	Upper threshold
Jan2000-Dec2000			4.93	25,388
Jan2001-Dec2001			4.93	27,856
Jan2002-Mar2002			4.93	28,200
Apr2002-Jun2002			4.93	27,856
Jul2002-Dec2002			5.93	No limit
Jan2003-Jun2003			5.93	No limit
Jul2003-Jun2005			5.93	34,820
Jul2005-Dec2005	5.33	3,482	5.68	34,820
Jan2006-Dec2006	4.98	4,430	5.68	35,760
Jan2007-Dec2007	4.14	4,522	5.68	35,760
Jan2008-Dec2008	3.85	4,598	5.43	36,760
Jan2009-Jul2009	3.45	4,757	5.43	38,415
Aug2009-Dec2009	3.85	4,757	5.43	76,830
Jan2010-Dec2010	3.85	4,809	5.43	79,750
Jan2011-Apr2011	3.85	4,984	5.43	73,422
Apr2011-Dec2011	3.45	4,984	5.90	73,422
Jan2012-Dec2012	3.45	5,171	5.90	41,850
Jan2013-Dec2013	3.45	5,297	6.5	42,435
Jan2014-Dec2014	3.45	5,453	6.75	43,240
Jan2015-Dec2015	3.45	5,556	7.25	43,240
Jan2016-Dec2016	3.45	5,678	7.50	43,240
Jan2017-Dec2017	3.45	5,804	7.50	43,240
Jan2018-Dec2018	3.45	5,944	7.50	43,370
Jan2019-Dec2019	3.55	6,164	7.60	43,890
Jan2020-Dec2020	3.55	6,331	7.60	44,020
Jan2021-Dec2021	3.55	6,331	7.60	44,020
Jan2022-Dec2022	3.55	6,331	7.60	45,075
Jan2023-Dec2023	3.55	7,122	7.60	47,465
Jan2024-Dec2024	3.55	7,522	7.60	49,030
Jan2025-Dec2025	4.51	7,522	7.60	50,695

SSC: Self-employed rates (Table 3.3)

III.3. ISRAEL

Social security contributions for the self-employed are made up of a combination of those for National Insurance and Health Insurance. See the corresponding note for Table III.1 Employee social security contributions for the general background.

A reduced rate applies up to a lower threshold of 50% the average wage per employee post (raised to 60% the average wage per employee post in January 2006). Until June 2002 the regular rate applied up to an upper threshold of around 4 times the average wage per employee post (and an extra rate applied between 4 times and 5 times the average wage per employee post) the upper threshold was removed between July 2002 and June 2003. In July 2003 the upper threshold was re-instated at a level of 5 times the average wage per employee post. In August 2009 it was increased to 10 times the average wage per employee post. In January 2011 and in January 2012 it was decreased to 9 times and then 5 times the average wage per employee post respectively.

The following table shows the historical tax rates and thresholds:

Period	Reduced rate	Lower threshold	Regular rate	Upper threshold	Extra rate	Additional threshold
Jan2000-Dec2000	8.82	3,174	14.42	25,388	9.55	31,735
Jan2001-Dec2001	8.82	3,482	14.42	27,856	9.55	34,820
Jan2002-Mar2002	8.82	3,525	14.42	28,200	9.55	35,250
Apr2002-Jun2002	8.82	3,482	14.42	27,856	9.55	34,820
Jul2002-Dec2002	9.82	3,482	15.42	No limit		
Jan2003-Jun2003	9.82	3,482	15.42	No limit		
Jul2003-Dec2005	9.82	3,482	15.42	34,820		
Jan2006-Dec2006	9.82	4,430	16.23	35,760		
Jan2007-Dec2007	9.82	4,522	16.23	35,760		
Jan2008-Dec2008	9.82	4,598	16.23	36,760		
Jan2009-Jul2009	9.82	4,757	16.23	38,415		
Aug2009-Dec2009	9.82	4,757	16.23	76,830		
Jan2010-Dec2010	9.82	4,809	16.23	79,750		
Jan2011-Dec2011	9.82	4,984	16.23	73,422		
Jan2012-Dec2012	9.82	5,171	16.23	41,850		
Jan2013-Dec2013	9.82	5,297	16.23	42,435		
Jan2014-Dec2014	9.82	5,453	16.23	43,240		
Jan2015-Dec2015	9.82	5,556	16.23	43,240		
Jan2016-Dec2016	9.82	5,678	16.23	43,240		
Jan2017-Dec2017	5.97	5,804	17.83	43,240		
Jan2018-Dec2018	5.97	5,944	17.83	43,370		
Jan2019-Dec2019	5.97	6,164	17.83	43,890		
Jan2020-Dec2020	5.97	6,331	17.83	44,020		
Jan2021-Dec2021	5.97	6,331	17.83	44,020		
Jan2022-Dec2022	5.97	6,331	17.83	45,075		
Jan2023-Dec2023	5.97	7,122	17.83	47,465		
Jan2024-Dec2024	5.97	7,522	17.83	49,030		
Jan2025-Dec2025	7.70	7,522	18.00	50,695		

The 2025 full and reduced rate of contributions for the self-employed and their breakdown into those applying to the Health insurance and the National Insurance branches are set out below. These figures have applied since the beginning of 2025.

Branch	Full rate contribution (%)	Reduced rate contribution (%)
Insurance branches	12.83	4.47
Health	5.17	3.23
Total contributions	18.00	7.70

Italy - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. ITALY

No additional comments

SSC: Employer rates (Table 3.2)

III.2. ITALY

No additional comments

SSC: Self-employed rates (Table 3.3)

III.3. ITALY

Self-employed workers register in public bodies (about sixteen) involved to collect and manage social contributions. There are different bodies for different types of activity (commercial experts, land surveyors, engineers, physicians, journalists, lawyers, actors, chemists etc.).

Each body fixes the minimum charge to be paid by the member and the rates to be applied to his declared gross taxable income. Among these bodies, INPS (Istituto Nazionale di Previdenza Sociale) counts the largest number of registered workers who belong to the categories of artisans and traders.

Social security contributions vary with age and with the level of taxable business income as illustrated in the following table.

Year	Taxable income	Artisans		Traders	
		Under 21 years	Over 21 years	Under 21 years	Over 21 years
2000	0 - £ 22,688,224	£ 3,009,845	£ 3,692,210	£ 3,098,329	£ 3,780,694
	£ 22,688,224 - £ 66,324,000	13.20 %	16.20 %	13.59 %	16.59 %
	£66,324,001 - £ 110,540,000	14.20 %	17.20 %	14.59 %	17.59 %
	£ 110,540,000 and over	£ 15,048,439	£ 18,366,358	£ 15,479,545	£ 18,797,463
2001	0 - £ 22,243,896	£ 3,129,682	£ 3,826,500	£ 3,199,414	£ 3,896,232
	£ 22,243,896 - £ 68,048,000	13.40 %	16.40 %	13.70 %	16.70 %
	£68,048,001 - £ 113,413,333	14.40 %	17.40 %	14.70 %	17.70 %
	£ 113,413,333 and over	£ 15,666,040	£ 19,067,941	£ 16,006,280	£ 19,408,181
2002	0 - € 12,312.00	€ 1,681.87	€ 2,051.28	€ 1,729.89	€ 2,099.25
	€ 12,312.00 - € 36,093.00	13.60 %	16.60 %	13.99 %	16.99 %
	€ 36,093.01 - € 60,155.00	14.60 %	17.60 %	14.99 %	17.99 %
	€ 60,155.00 and over	€ 8,429.14	€ 10,233.84	€ 8,663.75	€ 10,468.40
2003	0 - € 12,590.00	€ 1,744.86	€ 2,122.56	€ 1,793.96	€ 2,171.64
	€ 12,590.00 - € 36,659.00	13.80 %	16.80 %	14.19 %	17.19 %
	€ 36,659.01 - € 61,598.00	14.80 %	17.80 %	15.19 %	18.19 %
	€ 61,598.00 and over	€ 8,754.35	€ 10,602.29	€ 8,994.59	€ 10,842.51
2004	0 - € 12,889.00	€ 1,811.95	€ 2,198.62	€ 1,862.22	€ 1,991.11
	€ 12,889.00 - € 37,883.00	14.00 %	17.00 %	14.39 %	17.39 %
	€ 37,883.01 - € 63,138.00	15.00 %	18.00 %	15.39 %	18.39 %
	€ 63,138.00 and over	€ 9,099.36	€ 10,993.50	€ 9,093.05	€ 10,981.96
2005	0 - € 13,133.00	€ 1,864.89	€ 2,258.88	€ 1,916.10	€ 2,310.09
	€ 13,133.00 - € 38,641.00	14.20 %	17.20 %	14.59 %	17.59 %
	€ 38,641.00 - € 64,402.00	15.20 %	18.20 %	15.59 %	18.59 %
	€ 64,402.00 and over	€ 9,402.69	€ 11,334.75	€ 9,653.86	€ 11,585.92
2006	0 - € 13,345.00	€ 1,921.68	€ 2,322.03	€ 1,973.73	€ 2,374.08
	€ 13,345.00 - € 39,297.00	14.40 %	17.40 %	14.79 %	17.79 %
	€ 39,297.00 - € 65,495.00	15.40 %	18.40 %	15.79 %	18.79 %
	€ 65,495.00 and over	€ 9,693.26	€ 11,658.11	€ 9,948.69	€ 11,913.54
2007	0 - € 13,598.00	€ 2,243.67	€ 2,651.61	€ 2,255.91	€ 2,663.85
	€ 13,598.00 - € 40,083.00	16.50 %	19.50 %	16.59 %	19.59 %
	€ 40,083.00 - € 66,805.00	17.50 %	20.50 %	17.59 %	20.59 %
	€ 66,805.00 and over	€ 11,290.05	€ 13,294.20	€ 11,350.17	€ 13,354.32
2008	0 - € 13,819.00	€ 2,349.23	€ 2,763.80	€ 2,361.66	€ 2,776.24
	€ 13,819.00 - € 40,765.00	17.00 %	20.00 %	17.09 %	20.09 %
	€ 40,765.00 - € 67,942.00	18.00 %	21.00 %	18.09 %	21.09 %
	€ 67,942.00 and over	€ 11,821.91	€ 13,860.17	€ 11,883.00	€ 13,921.32
2009	0 - € 14,240.00	€ 2,428.24	€ 2,855.44	€ 2,441.06	€ 2,868.26
	€ 14,240.00 - € 42,069.00	17.00 %	20.00 %	17.09 %	20.09 %
	€ 42,069.00 - € 70,115.00	18.00 %	21.00 %	18.09 %	21.09 %
	€ 70,115.00 and over	€ 12,200.00	€ 14,303.46	€ 12,263.11	€ 14,366.56
2010	0 - € 14,334.00	€ 2,444.22	€ 2,874.24	€ 2,457.12	€ 2,887.14
	€ 14,334.00 - € 42,364.00	17.00 %	20.00 %	17.09 %	20.09 %
	€ 42,364.00 - € 70,607.00	18.00 %	21.00 %	18.09 %	21.09 %
	€ 70,607.00 and over	€ 12,285.62	€ 14,403.83	€ 12,349.17	€ 14,467.38
2011	0 - € 14,552.00	€ 2,481.28	€ 2,917.84	€ 2,494.38	€ 2,930.94
	€ 14,552.00 - € 43,042.00	17.00 %	20.00 %	17.09 %	20.09 %
	€ 43,042.00 - € 71,737.00	18.00 %	21.00 %	18.09 %	21.09 %
	€ 71,737.00 and over	€ 12,482.24	€ 14,634.35	€ 12,546.80	€ 14,698.91
2012	0 - € 14,930.00	€ 2,739.63	€ 3,187.53	€ 2,753.07	€ 3,200.96
	€ 14,930.00 - € 44,204.00	18.30 %	21.30 %	18.39 %	21.39 %
	€ 44,204.00 - € 73,673.00	19.30 %	22.30 %	19.39 %	22.39 %
	€ 73,673.00 and over	€ 13,776.85	€ 15,987.09	€ 13,843.15	€ 16,053.34

2013	0 - € 15,357.00	€ 2,886.88	€ 3,347.59	€ 2,900.70	€ 3,361.41
	€ 15,357.00 - € 45,530.00	18.75%	21.75 %	18.84 %	21.84 %
	€ 45,530.00 - € 75,883.00	19.75 %	22.75 %	19.84 %	22.84 %
	€ 73,883.00 and over	€ 15,531.59	€ 16,808.08	€ 15,599.89	€ 16,876.38
2014	0 - € 15,516.00	€ 2,986.51	€ 3,451.99	€ 3,000.48	€ 3,465.96
	€ 15,516.00 - € 46,031.00	19.20%	22.20 %	19.29 %	22.29 %
	€ 46,031.00 - € 76,718.00	20.20 %	23.20%	20.29 %	23.29 %
	€ 76,718.00 and over	€ 15,036.73	€ 17,338.27	€ 15,105.77	€ 17,407.31
2015	0 - € 15,548.00	€ 3,062.62	€ 3,529.06	€ 3,076.61	€ 3,543.05
	€ 15,548.00 - € 46,123.00	19.65 %	22.65 %	19.74 %	22.74 %
	€ 46,123.00 - € 76,872.00	20.65 %	23.65 %	20.74 %	23.74 %
	€ 76,872.00 and over	€ 15,412.84	€ 17,719.00	€ 15,482.02	€ 17,788.18
2016	0 - € 15,548.00	€ 3,132.59	€ 3,599.03	€ 3,146.58	€ 3,613.02
	€ 15,548.00 - € 46,123.00	20.10 %	23.10%	20.19 %	23.19 %
	€ 46,123.00 - € 76,872.00	21.10 %	24.10 %	21.19 %	24.19%
	€ 76,872.00 and over	€ 15,758.76	€ 18,064.92	€ 15,827.94	€ 18,134.10
2017	0 - € 15,548.00	€ 3,202.55	€ 3,668.99	€ 3,216.55	€ 3,682.99
	€ 15,548.00 - € 46,123.00	20.55 %	23.55%	20.64 %	23.64 %
	€ 46,123.00 - € 76,872.00	21.55 %	24.55 %	21.64 %	24.64%
	€ 76,872.00 and over	€ 16,104.69	€ 18,410.85	€ 16,173.87	€ 18,480.03
2018	0 - € 15,710.00	€ 3,306.54	€ 3,777.84	€ 3,320.68	€ 3,791.98
	€ 15,710.00 - € 46,630.00	21 %	24 %	21.09 %	24.09 %
	€ 46,630.00 - € 77,717.00	22 %	25 %	22.09%	25.09%
	€ 77,717.00 and over	€ 16,631.44	€ 18,962.95	€ 16,701.39	€ 19,032.90
2019	0 - € 15,878.00	€ 3,413.27	€ 3,818.16	€ 3,427.56	€ 3,832.45
	€ 15,878.00 - € 47,143.00	21.45 %	24 %	21.54 %	24.09 %
	€ 47,143.00 - € 78,572.00	22.45 %	25 %	22.54%	25.09%
	€ 78,572.00 and over	€ 17,167.98	€ 19,171.57	€ 17,238.69	€ 19,242.27
2020	0 - € 15,953.00	€ 3,493.71	€ 3,828.72	€ 3,508.06	€ 3,843.08
	€ 15,953.00 - € 47,379.00	21.90 %	24 %	21.99 %	24.09 %
	€ 47,379.00 - € 78,965.00	22.90 %	25 %	22.99%	25.09%
	€ 78,965.00 and over	€ 17,609.20	€ 19,267.46	€ 17,680.26	€ 19,338.53
2021	0 - € 15,953.00	€ 3,572.94	€ 3,828.72	€ 3,587.29	€ 3,843.08
	€ 15,953.00 - € 47,379.00	22.35 %	24 %	22.44 %	24.09 %
	€ 47,379.00 - € 78,965.00	23.35 %	25 %	23.44 %	25.09%
	€ 78,965.00 and over	€ 17,964.54	€ 19,267.46	€ 18,035.61	€ 19,338.53
2022	0 - € 16,243.00	€ 3,710.84	€ 3,905.76	€ 3,788.81	€ 3,983.73
	€ 16,243.00 - € 48,279.00	22.80 %	24 %	23.28 %	24.48 %
	€ 48,279.00 - € 80,465.00	23.80 %	25 %	24.28 %	25.48 %
	€ 80,465.00 and over	€ 18,667.88	€ 19,633.46	€ 19,054.11	€ 20,019.70
2023	0 - € 17,504.00	€ 4,077.12	€ 4,208.40	4,161.14	€ 4,292.42
	€ 17,504.00 - € 52,190.00	23.25 %	24 %	23.73 %	24.48 %
	€ 52,190.00 - € 86,983.00	24.25 %	25 %	24.73 %	25.48 %
	€ 86,983.00 and over	€ 20,571.48	€ 21,223.85	€ 20,989.00	€ 21,641.37
2024	0 - € 18,415.00	€ 4,371.80	€ 4,427.04	€ 4,460.19	€ 4,515.43
	€ 18,415.00 - € 55,008.00	23.70%	24%	24.18%	24.48%
	€ 55,008.00 - € 91,680.00	24.70%	25%	25.18%	25.48%
	€ 91,680.00 and over	€ 22,094.88	€ 22,369.92	€ 22,534.94	€ 22,809.98
2025	0 - € 18,555.00		€ 4,460.64		€ 4,459.70
	€ 18,555.00 - € 55,448.00		24%		24.48%
	€ 55,480.00 - € 92,413.00		25%		25.48%
	€ 91,680 and over		€ 22,548.77		€ 22,992.35

Note: Values of the table referred to maximum thresholds for employees which has started to pay contributions before 1.1.1996.

For employees who have begun to pay contributions after the 31.12.1995 the maximum contribution undergoes an increase of about 30%. In particular, values from 2021 are the following:

Year	Taxable income	Artisans		Traders	
		Under 21 years	Over 21 years	Under 21 years	Over 21 years
2021	0 - € 15,953.00	€ 3,572.94	€ 3,828.72	€ 3,587.29	€ 3,843.08
	€15,953.00 - € 47,379.00	22.35 %	24 %	22.44 %	24.09 %
	€ 47,379.00 - € 103,055.00	23.35 %	25 %	23.44 %	25.09%
	€103,055.00 and over	€ 23,589.55	€ 25,289.96	€ 23,682.30	€ 25,382.71
2022	0 - € 16,243.00	€ 3,710.84	€ 3,905.76	€ 3,788.81	€ 3,983.73
	€ 16,243.00 - € 48,279.00	22.80 %	24 %	23.28 %	24.48 %
	€ 48,279.00 - € 105,014.00	23.80 %	25 %	24.28 %	25.48 %
	€ 105,014.00 and over	€ 24,510.84	€ 25,770.71	€ 25,014.61	€ 26,274.68
2023	0 - € 17,504.00	€ 4,077.12	€ 4,208.40	4,161.14	€ 4,292.42
	€ 17,504.00 - € 52,190.00	23.25 %	24 %	23.73 %	24.48 %
	€ 52,190.00 - € 113,520.00	24.25 %	25 %	24.73 %	25.48 %
	€ 113,520.00 and over	€ 27,006.70	€ 27,858.10	€ 27,551.60	€ 28,403.00
2024	0 – € 18,415.00	€ 4,371.80	€ 4,427.04	€ 4,460.19	€ 4,515.43
	€ 18,415.00 - € 55,008.00	23.70%	24%	24.18%	24.48%
	€ 55,008.00 - € 119,650.00	24.70%	25%	25.18%	25.48%
	€ 119,650.00 and over	€ 29,003.47	€ 29,362.42	€ 29,577.79	€ 29,936.74
2025	0 – € 18,555.00	€ 4,460.64		€ 4,459.70	
	€ 18,555.00 - € 55,448.00	24%		24.48%	
	€ 55,480.00 - € 120,607.00	25%		25.48%	
	€ 120,607.00 and over	€ 29,597.27		€ 30,176.18	

Japan - Social security contributions

SSC: Employee rates (Table 3.1)

JAPAN

No additional comments

SSC: Employer rates (Table 3.2)

JAPAN

No additional comments

SSC: Self-employed rates (Table 3.3)

JAPAN

No additional comments

Korea - Social security contributions

Employee rates (Table 3.1)

III.1. KOREA

No additional comments

Employer rates (Table 3.2)

III.2. KOREA

No additional comments

Self-employed rates (Table 3.3)

III.3. KOREA

Since the medical insurance premium of the self-employed is charged in the fixed amount depending on their income and properties, the medical insurance premium is independent of the assessment of income tax. Therefore, the medical insurance premium is not included in the marginal rate of self-employed social security's contribution rates shown in the table.

Latvia - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. LATVIA

If an employee has been insured for all types of social insurance, social security contribution rate for employee is 10.5 %.

SSC: Employer rates (Table 3.2)

III.2. LATVIA

If an employee has been insured for all types of social insurance, social security contribution rate for employer is 23.59 %.

SSC: Self-employed rates (Table 3.3)

III.3. LATVIA

Self-employed social security contribution rate is 31.07 %.

Lithuania - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. LITHUANIA

Until the end of 2008, the employee social security contribution rate was 3.0 percent (for pension social insurance) of earnings and then 9.0 percent (3 percent for pension social insurance and 6 percent for health insurance) from 2009 to 2018. In 2019 the tax system was changed (the financing of the general part of social insurance pensions was shifted to the personal income tax; for this reason the pension insurance rate was decreased whilst the personal income tax was increased) and employer's social security contributions were transferred to the employee. Therefore, the social security contribution rate for employees increased to a total of 19.5 percent in 2019. In 2025 the contribution rate for separate types of social insurance is:

- for pension social insurance – 8.72 percent;
- for sickness social insurance – 1.99 percent;
- for maternity social insurance – 1.81 percent;
- for health insurance – 6.98 percent.

The taxable base is the gross wage or salary including received additional earnings, regardless of the sources of payment. The taxation period is calendar month.

SSC: Employer rates (Table 3.2)

III.2. LITHUANIA

Between 2000 and 30 June 2017, the rate of social security contributions (includes insurance for pension, sickness, maternity, health, unemployment and accidents at work and occupational diseases, but does not include payments to Guarantee fund or Long-term employment benefit fund) for employers on behalf of their employees was 31 percent. From 1 July 2017 the rate of social security contribution decreased to 30.5 percent. As of 2019, due to tax reform and decision to transfer employer's social security contribution to the employee, the rate of social security contribution decreased to 1.47 percent. See the table below for more detail.

The taxable base and the taxation period is the same as for employees' contributions.

In 2018 "floor" for social security contributions was introduced. Employers must pay a top up of the social security contributions (both employer's and employee's contributions) on the difference between minimum monthly wage and the actual wage, in case it is lower than the minimum monthly wage (i.e. the overall SSC, including health insurance contributions, paid both by employee and employer, must be paid from the amount not smaller than a set minimum wage). This applies to all workers except pensioners, all kind

of disabled people, all workers up to 24 years old and other workers who receive maternity, paternity or child care benefits.

In 2019 social security contribution “ceiling” was introduced for both employee’s and employer’s contributions. Persons employed under employment contracts shall pay social security contributions (except for health insurance contributions) from the amount not exceeding a certain threshold (120 average wages per year in 2019, 84 average wages per year in 2020 and 60 average wages per year in 2021 and subsequent years). In case the person in the period of 2019 and 2020 year has at least two insurers during one calendar year, the ceiling of social security contributions is calculated separately.

From 2021 regulation is changing - the ceiling of social security contributions is applied only for the employee's overall employment income (combined from all employers), except for health insurance contributions. As of 2021 the ceiling is no longer applied for the social security contribution paid by the employer.

From 1st January 2025 strengthen the motivation of employers, developers (contractors) to comply with occupational safety and health requirements in order to reduce the number of violations of occupational safety and health legislation and the number of fatal and serious occupational accidents in Lithuania. An employer who has been convicted of an infringement of occupational safety and health legislation pays an additional lump sum contribution based on the number of insured persons:

- Up to 49 insured persons - 3 minimum monthly salaries.
- Between 50 and 249 insured persons - 6 minimum monthly salaries.
- 250 or more insured persons - 9 minimum monthly salaries.

		Employer's part						Employee part		
Year	General rate for social insurance (%)	Pension social insurance (%)	Sickness and maternity social insurance (%)	Maternity social insurance (%)	Unemployment social insurance (%)	Accidents at work and occupational diseases social insurance (%)*	Health insurance (%)	Pension social insurance (%)	Sickness and maternity social insurance (%)	Health insurance (%)
2000	34	22,5	3,0		1,5	1,0	3	2,5	0,5	-
2001	34	22,5	3,0		1,5	1,0	3	2,5	0,5	-
2002	34	22,5	3,0		1,5	1,0	3	2,5	0,5	-
2003	34	23,4	2,8		1,5	0,3	3	2,5	0,5	-
2004	34	23,4	2,8		1,5	0,3	3	2,5	0,5	-
2005	34	23,5	2,8		1,4	0,3	3	2,5	0,5	-

		Employer's part						Employee part		
Year	General rate for social insurance (%)	Pension social insurance (%)	Sickness and maternity social insurance (%)	Maternity social insurance (%)	Unemployment social insurance (%)	Accidents at work and occupational diseases social insurance (%)*	Health insurance (%)	Pension social insurance (%)	Sickness and maternity social insurance (%)	Health insurance (%)
2007	34	23,7	2,8		1,2	0,3	3	2,5	0,5	-
2008	34	23,85	2,9		0,95	0,3	3	2,5	0,5	-
2009	40	23,3	3,4		1	0,3	3	3	-	6
2010	40	23,3	3,4		1,1	0,2	3	3	-	6
2011	40	23,3	3,4		1,1	0,2	3	3	-	6
2012	40	23,3	3,4		1,1	0,2	3	3	-	6
2013	40	23,3	3,4		1,1	0,2	3	3	-	6
2014	40	23,3	3,4		1,1	0,2	3	3	-	6
2015	40	23,3	3,4		1,1	0,2	3	3	-	6
2016	40	23,3	3,4		1,1	0,2	3	3	-	6
2017 (until July 1 st)	40	23,3	1,2	2,2	1,1	0,2	3	3	-	6
2017 (from July 1 st)	39,5	22,3	1,2	2,2	2,2	0,2	3	3	-	6
2018	39,5	22,3	1,4	2,2	1,4 (for fixed-term employment contracts 2,8)	0,2	3	3	-	6

* The rate shown in the table is a general rate. In practice four categories of rates of insurance contributions for accidents at work and occupational diseases are applied, depending on company's risk profile.

	Employer's part	Employee part

Year	General rate for social insurance (%)	Pension social insurance (%)	Sickness and maternity social insurance (%)	Unemployment social insurance (%)	Accidents at work and occupational diseases social insurance (%)*	Health insurance (%)	Pension social insurance (%)	Sickness social insurance (%)	Maternity social insurance (%)	Health insurance (%)
2019	20,97	-	-	1,31 (for fixed-term employment contracts 2,03)	0,16	-	8,72	2,09	1,71	6,98
2020	20,97	-	-	1,31 (for fixed-term employment contracts 2,03)	0,16	-	8,72	2,09	1,71	6,98
2021	20,97	-	-	1,31 (for fixed-term employment contracts 2,03)	0,16	-	8,72	2,09	1,71	6,98
2022	20,97	-	-	1,31 (for fixed-term employment contracts 2,03)	0,16	-	8,72	1,99	1,81	6,98
2023	20,97	-	-	1,31 (for fixed-term employment contracts 2,03)	0,16	-	8,72	1,99	1,81	6,98
2024	20,97	-	-	1,31 (for fixed-term employment contracts 2,03)	0,16	-	8,72	1,99	1,81	6,98
2025	20,97	-	-	1,31 (for fixed-term employment contracts 2,03)	0,16	-	8,72	1,99	1,81	6,98

* The rate shown in the table is a general rate. In practice four categories of rates of insurance contributions for accidents at work and occupational diseases are applied, depending on company's risk profile. In 2025 the specific rates are:

- Category I – 0.14 percent;
- Category II – 0.43 percent;
- Category III – 0.7 percent;
- Category IV – 1.4 percent.

SSC: Self-employed rates (Table 3.3)

III.3. LITHUANIA

In Lithuania social security contributions are paid by these categories of self-employed: persons under individual activity (except the ones that are working under a business license), farmers, owners of individual enterprises and members of small partnerships, persons that are working under a business license.

Persons under individual activity (excluding the ones that are working under a business license).

This category of persons was included in the social security system in 2004. Until 2009 they had been paying contributions to receive basic pension and only if they had fulfilled these conditions:

- The annual amount of their income (amount of income tax of budgetary year deducted from calculated taxable income) was bigger than 12 minimum monthly wages;
- They paid contributions to receive additional pension part. Contribution is calculated from the amount of their choice from their annual declared income of state social insurance. This amount could not be less than 12 minimum monthly wages.

Since 2009 they have been also insured by pension, health insurance and maternity insurance. Contributions are paid from 50 percent of taxable income amount of individual activity. For health insurance they have to pay contributions from the amount of income that is not less than 12 minimum monthly wages.

Since 2019 this category of persons must pay the contributions from 90 percent of taxable income amount of individual activity.

Farmers. Between 2000 and 2003 farmers had paid contributions to receive basic pension. From 2004 to 2008 they were not mandatory insured by social insurance. From 2009 to 2016 farmers have been again insured by social insurance and paid contributions for pensions, maternity benefit and health insurance. Since 2017 farmers have been insured by pension, sickness, maternity and health insurance. Since 2018 the contributions are paid from 50 percent of taxable income amount. Since 2019 the contributions are paid from 90 percent of taxable income amount.

Year	Schedule ²	Tax base (in 2000-2003 applicable only to the lump sum charge)	Lump-sum charge ³	Marginal rate (in 2000-2003 applicable only to the lump sum charge) ⁴	Lower threshold ⁵	Upper threshold ⁵	Maximum contribution ⁶
2000	1	BP	828 LTL	50%	n.a.	n.a.	828 LTL
2001	1	BP	828 LTL	50%	n.a.	n.a.	828 LTL
2002	1	BP	828 LTL	50%	n.a.	n.a.	828 LTL
2003	1	BP	912 LTL	50%	n.a.	n.a.	912 LTL
2004	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2005	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2006	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2007	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2008	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
2009	1	annual net income	1.632 LTL	17,0%	9.600 LTL	17.856 LTL	3.036 LTL
2010	1	annual net income	2.400 LTL	25,0%	9.600 LTL	14.040 LTL	3.510 LTL
2011	1	annual net income	3.600 LTL	37,5%	9.600 LTL	14.040 LTL	5.265 LTL
2012	1	annual net income	3.825 LTL	37,5%	10.200 LTL	17.856 LTL	6.696 LTL
2013	1	annual net income	4.500 LTL	37,5%	12.000 LTL	17.856 LTL	6.696 LTL
2014	1	annual net income	4.658 LTL	37,5%	12.420 LTL	17.856 LTL	6.696 LTL
2015	1	annual net income	1.463 EUR	37,5%	3.900 EUR	5.172 EUR	1.940 EUR
2016	1	annual net income	1.710 EUR	37,5%	4.560 EUR	5.340 EUR	2.003 EUR

Year	Schedule ²	Tax base (in 2000-2003 applicable only to the lump sum charge)	Lump-sum charge ³	Marginal rate (in 2000-2003 applicable only to the lump sum charge) ⁴	Lower threshold ⁵	Upper threshold ⁵	Maximum contribution ⁶
2017	1	annual net income	0 EUR	37,7%	0 EUR	5.188 EUR	1.956 EUR
2018	1	50% of annual net income	0 EUR	37,9%	0 EUR	11.322 EUR	4.291 EUR
2019	1	90% of annual net income	0 EUR	19,5%	0 EUR	48.856 EUR	9.527 EUR
2020	1	90% of annual net income	0 EUR	19,5%	0 EUR	53.380 EUR	10.409 EUR
2021	1	90% of annual net income	0 EUR	19,5%	0 EUR	58.116 EUR	11.342 EUR
2022	1	90% of annual net income	0 EUR	19,5%	0 EUR	64.676,3 EUR	12.612 EUR
2023	1	90% of annual net income	0 EUR	19,5%	0 EUR	72.450,7 EUR	14.128 EUR
2024	1	90% of annual net income	0 EUR	19,5%	0 EUR	81816,1 EUR	15.954 EUR
2025	1	90% of annual net income	0 EUR	19,5%	0 EUR	90.681,84 EUR	17.683 EUR

Note: BP – basic pension

Conversion rate for LTL in 2000-2014 is 1 EUR = 3,4528 LTL

Owners of individual enterprises (and members of small partnerships – from 1 September 2012). In 2000 they were insured by pension insurance and paid pension social insurance contributions that amounted to 25 percent. From 2001 to 2007 owners of individual enterprises had paid contributions to receive basic pension. They also paid contributions to receive an additional pension part if the annual amount of their income (amount of income tax of budgetary year deducted from calculated taxable income) was more than 12 minimum monthly wages and contribution was calculated from the amount of their choice from their annual declared income of state social insurance not less than 12 minimum monthly wages.

In 2008 the owners of individual enterprises paid 10 percent pension insurance contributions. From 2009 to 2010 the owners of individual enterprises had been also insured for maternity and health insurance and paid contributions for pension, maternity and health insurance. From 2011 to 2016 the owners of individual enterprises and members of small partnerships had been only insured by pensions and health insurance. Since 2017 the owners of individual enterprises and members of small partnerships are insured by pension, sickness, maternity, unemployment and health insurance. Since 2018 the contributions are paid from 50 percent of taxable income amount.

Year	Schedule ²	Tax base (in 2000 applicable only to the lump sum charge)	Lump-sum charge ³	Marginal rate (in 2000 applicable only to the lump sum charge)	Lower threshold	Upper threshold	Maximum contribution ⁶
2000	1	MMW	1.290 LTL	25,0%	n.a.	n.a.	1.290 LTL

Year	Schedule ²	Tax base (in 2000 applicable only to the lump sum charge)	Lump-sum charge ³	Marginal rate (in 2000 applicable only to the lump sum charge)	Lower threshold	Upper threshold	Maximum contribution ⁶
2001	1	annual net income	828 LTL	15%	[5160] LTL	n.a.	n.a.
2002	1	annual net income	828 LTL	15%	[5160] LTL	n.a.	n.a.
2003	1	annual net income	912 LTL	15%	[5400] LTL	n.a.	n.a.
2004	1	annual net income	1.032 LTL	15%	[6000] LTL	n.a.	n.a.
2005	1	annual net income	1.200 LTL	15%	[6600] LTL	n.a.	n.a.
2006	1	annual net income	1.380 LTL	15%	[7200] LTL	n.a.	n.a.
2007	1	annual net income	1.596 LTL	15%	[8400] LTL	n.a.	n.a.
2008	1	annual net income	960 LTL	10,0%	9.600 LTL	69.360 LTL	6.936 LTL
2009	1	annual net income	1.824 LTL	19,0%	9.600 LTL	71.424 LTL	13.571 LTL
2010	1	annual net income	2.784 LTL	29,0%	9.600 LTL	56.160 LTL	16.286 LTL
2011	1	annual net income	3.389 LTL	35,3%	9.600 LTL	56.160 LTL	19.824 LTL
2012	1	annual net income	3.601 LTL	35,3%	10.200 LTL	71.424 LTL	25.213 LTL
2013	1	annual net income	4.236 LTL	35,3%	12.000 LTL	71.424 LTL	25.213 LTL
2014	1	annual net income	4.384 LTL	35,3%	12.420 LTL	71.424 LTL	25.213 LTL
2015	1	annual net income	1.377 EUR	35,3%	3.900 EUR	20.688 EUR	7.303 EUR
2016	1	annual net income	1.610 EUR	35,3%	4.560 EUR	21.360 EUR	7.540 EUR
2017	1	annual net income	1.792 EUR	39,3%	4.560 EUR	20.754 EUR	8.156 EUR
2018	1	50% of annual net income	0 EUR	39,3%	0 EUR	22.644 EUR	8.899 EUR
2019	1	50% of annual net income	0 EUR	20,81%	0 EUR	48.856 EUR	10.167 EUR
2020	1	50% of annual net income	0 EUR	20,81%	0 EUR	53.380 EUR	11.108 EUR
2021	1	50% of annual net income	0 EUR	20,81%	0 EUR	58.116 EUR	12.094 EUR

Year	Schedule ²	Tax base (in 2000 applicable only to the lump sum charge)	Lump-sum charge ³	Marginal rate (in 2000 applicable only to the lump sum charge)	Lower threshold	Upper threshold	Maximum contribution ⁶
2022	1	50% of annual net income	0 EUR	20,81%	0 EUR	64.676,3 EUR	13.459 EUR
2023	1	50% of annual net income	0 EUR	20,81%	0 EUR	72.450,7 EUR	15077 EUR
2024	1	50% of annual net income	0 EUR	20,81%	0 EUR	81.816,1 EUR	17026 EUR
2025	1	50% of annual net income	0 EUR	20,81%	0 EUR	90.681,84 EUR	18.871 EUR

Note: MMW – minimum monthly wage

Conversion rate for LTL in 2000-2014 is 1 EUR = 3,4528 LTL

Persons under individual activity (with a business license). Until 2016 these individuals had been only insured to receive basic pension (since 2009 they have also been insured by health insurance). Since 2017 persons under individual activity (with a business license) are insured for the whole pension and health insurance.

Year	Schedule ²	Tax base (applicable to lump-sum charge only)	Lump-sum charge ³	Marginal rate (applicable to lump-sum charge only)	Lower threshold	Upper threshold	Maximum contribution ⁶
2000	1	BP	828 LTL	50%	n.a.	n.a.	828 LTL
2001	1	BP	828 LTL	50%	n.a.	n.a.	828 LTL
2002	1	BP	828 LTL	50%	n.a.	n.a.	828 LTL
2003	1	BP	912 LTL	50%	n.a.	n.a.	912 LTL
2004	1	BP	1.032 LTL	50%	n.a.	n.a.	1.032 LTL
2005	1	BP	1.200 LTL	50%	n.a.	n.a.	1.200 LTL
2006	1	BP	1.380 LTL	50%	n.a.	n.a.	1.380 LTL
2007	1	BP	1.596 LTL	50%	n.a.	n.a.	1.596 LTL
2008	1	BP	2.160 LTL	50%	n.a.	n.a.	2.160 LTL
2009	1	MMW + BP	3.024 LTL	9% of MMW for health insurance+ 50% BP	n.a.	n.a.	3.024 LTL
2010	1	MMW + BP	3.024 LTL	9% of MMW for health insurance+ 50% BP	n.a.	n.a.	3.024 LTL
2011	1	MMW + BP	3.024 LTL	9% of MMW for health insurance+ 50% BP	n.a.	n.a.	3.024 LTL
2012	1	MMW + BP	3.078 LTL	9% of MMW for health insurance+ 50% BP	n.a.	n.a.	3.078 LTL

Year	Schedule ²	Tax base (applicable to lump-sum charge only)	Lump-sum charge ³	Marginal rate (applicable to lump-sum charge only)	Lower threshold	Upper threshold	Maximum contribution ⁶
2013	1	MMW + BP	3.240 LTL	9% of MMW for health insurance+ 50% BP	n.a.	n.a.	3.240 LTL
2014	1	MMW + BP	3.278 LTL	9% of MMW for health insurance+ 50% BP	n.a.	n.a.	3.278 LTL
2015	1	MMW + BP	999 EUR	9% of MMW for health insurance+ 50% BP	n.a.	n.a.	999 EUR
2016	1	MMW + BP	1.082 EUR	9% of MMW for health insurance+ 50% BP	n.a.	n.a.	1.082 EUR
2017	1	MMW	1.564 EUR	34,3%	n.a.	n.a.	1.564 EUR
2018	1	MMW	1.646 EUR	34,3%	n.a.	n.a.	1.646 EUR
2019	1	MMW	1.046 EUR	15,7%	n.a.	n.a.	1.046 EUR
2020	1	MMW	1.144 EUR	15,7%	n.a.	n.a.	1.144 EUR
2021	1	MMW	1.210 EUR	15,7%	n.a.	n.a.	1.210 EUR
2022	1	MMW	1.375 EUR	15,7%	n.a.	n.a.	1.375 EUR
2023	1	MMW	1583 EUR	15,7%	n.a.	n.a.	1583 EUR
2024	1	MMW	1741 EUR	15,7%	n.a.	n.a.	1741 EUR
2025	1	MMW	1956 EUR	15,7%	n.a.	n.a.	1956 EUR

Note: MMW – minimum monthly wage, BP – basic pension
 Conversion rate for LTL in 2000-2014 is 1 EUR = 3,4528 LTL

Luxembourg - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. LUXEMBOURG

Since 2009, the SSC rates are equal for workers and employees.

SSC: Employer rates (Table 3.2)

III.2. LUXEMBOURG

Since 2009, the SSC rates are equal for workers and employees.

SSC: Self-employed rates (Table 3.3)

III.3. LUXEMBOURG

No additional comments

Mexico - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. MEXICO

Social security contributions paid by the employee are divided as follows:

1. For sickness and maternity insurance, 0.625 % of the employee's monthly earnings, plus 0.40 % (1.68 % in 2000; 1.52 % in 2001; 1.36 % in 2002; 1.20 % in 2003; 1.04 % in 2004; 0.88 % in 2005, 0.72 % in 2006, 0.56 % in 2007 and 0.40 % as of January 1, 2008)⁴ of his monthly earnings in excess of three UMAs (3*\$113.14 per day in 2025 or 10,318.4 per month). These rates are applied over different bases; therefore, they cannot be added into a single rate.
2. For disability, and life insurance, 0.625 % of the employee's monthly earnings.

Employee's monthly earnings include wages and fringe benefits such as food vouchers and housing benefits. For reporting purposes, the sickness and maternity insurance rates and the disability and life insurance rate were applied separately to the monthly wage, since a different ceiling to the salary base applies to these two contributions. Contributions to private retirement funds (AFORES) are not included in social security contributions. (See comment on Table I.1-I.4)

Social security contributions paid by the employee are capped at \$1,378 in 2025 (\$729 in 2000; \$740 in 2001; \$736 in 2002; \$724 in 2003; \$710 in 2004; \$694 in 2005, \$679 in 2006, \$661 in 2007, \$ 641 in 2008, \$668 in 2009, \$700 in 2010, \$729 in 2011, \$759 in 2012, \$789 in 2013, \$820 in 2014, \$854 in 2015, \$890 in 2016, \$920 in 2017, \$982 in 2018, \$1,029 in 2019, \$1,058 in 2020, \$1,092 in 2021, \$1,172 in 2022, \$1,263 in 2023 and \$1,323 in 2024) pesos per month for individuals earning an amount equivalent to 25 UMAs (\$113.14x 25= 2,828.5 per day in 2025) or more.

SSC: Employer rates (Table 3.2)

III.2. MEXICO

Social security contributions paid by the employer are divided as follows:

1. Starting 2008 for sickness and maternity 20.40 %⁵ (15.2 % in 2000, 15.85 % in 2001, 16.5 % in 2002, 17.15 % in 2003, 17.80 % in 2004, 18.45 % in 2005, 19.10 % in 2006 and 19.75 % in 2007) of the monthly UMAs (\$113.14 per day in 2025), plus 1.10 % since 2008⁶ (5.02 % in 2000, 4.53 % in 2001, 4.04 % in 2002, 3.55 % in 2003, 3.06 % in 2004, 2.57 % in 2005, 2.08 % in 2006 and 1.59

4 This rate decreased 0.16 percentage points on an annual basis. Starting in 2008 the applicable rate is 0.40 %.

5 This rate increased 0.65 percentage points on an annual basis. As from 2008, the applicable rate is 20.40 %.

6 This rate decreased 0.49 percentage points on an annual basis. As from 2008, the applicable rate is 1.1 %.

% in 2007) of the employee's monthly earnings in excess of three UMAs, plus 1.75 % of the employee's monthly earnings.

2. For disability and life insurance, 1.75 % of worker's monthly earnings.
3. For social services and nursery, 1.0 % of worker's monthly earnings.
4. Work injury contributions are a variable percentage of the worker's monthly earnings. The amount depends on the risk level in which the company is classified. The weighted average risk premium is 2.005% and it was calculated based on the information of every economic sector included in the AW estimation.

Employee's monthly earnings include wages and fringe benefits such as food vouchers and housing benefits. For reporting purposes, all rates applied over the employee's monthly wage (with a single ceiling of 25 UMAs starting in 2008) were added into a single rate of 6.50%.

Social security contributions paid by the employer are capped at \$7,131 in 2025 for employees earning an amount equivalent to 25 monthly UMAs or more. They were capped at \$4,080 in 2000, \$4,240 in 2001, \$4,322 pesos in 2002, \$3,704 in 2003, \$3,724 in 2004, \$3,349 in 2005, \$3,358 in 2006, \$3,361 in 2007, \$3,329 in 2008 \$3,469 in 2009, 3,637 in 2010, \$3,787 in 2011, \$3,917 in 2012, \$4,070 MXN in 2013, \$4,229 in 2014, \$4,405 in 2015, \$4,590 in 2016, \$4,744 in 2017, \$5,065 in 2018, \$5,346 in 2019, \$5,495 in 2020, \$5,637 in 2021, \$6,047 in 2022, \$6,475 in 2023 and \$6,821 in 2024.

SSC: Self-employed rates (Table 3.3)

III.3. MEXICO

Self-employed individuals have two voluntary options: either to comply with the general regime or to pay only for the family health insurance.

5. In the first case, the individual will pay for sickness, maternity, disability and life insurance. The contribution is calculated by a fixed rate based on the annual UMA. The following table summarises these payments.

Year	Types of insurance		
	Sickness and maternity	Disability and life	Total
2001	\$2,334.3	\$349.8	\$2,684.1
2002	\$2,538.5	\$365.4	\$2,903.9
2003	\$2,732.4	\$378.4	\$3,110.8
2004	\$2,939.2	\$392.2	\$3,331.4
2005	\$3,151.6	\$405.7	\$3,557.3
2006	\$3,393.0	\$421.9	\$3,814.9
2007	\$3,645.5	\$438.4	\$4,083.9
2008	\$3,915.9	\$455.9	\$4,371.8
2009	\$4,080.4	\$475.0	\$4,555.4
2010	\$4,278.5	\$498.1	\$4,776.6
2011	\$4,454.2	\$518.6	\$4,972.8
2012	\$4,641.1	\$540.3	\$5,181.4
2013	\$4,822.0	\$561.4	\$5,383.4
2014	\$5,010.4	\$583.3	\$5,593.7
2015	\$5,219.6	\$607.7	\$5,827.3
2016	\$5,438.6	\$633.2	\$6,071.8
2017	\$5,621.0	\$654.4	\$6,275.4
2018	\$6,001.5	\$698.7	\$6,700.2
2019	\$6,291.1	\$732.4	\$7,023.5
2020	\$6,469.1	\$753.1	\$7,222.2

2021	\$6,673.1	\$776.9	\$7,450.0
2022	\$7,164.5	\$834.1	\$7,998.6
2023	\$7,724.5	\$899.3	\$8,623.8
2024	\$8,084.1	\$941.2	\$9,025.3
2025	\$ 8,424.4	\$980.8	\$9,405.2

Fixed Annual Fee (Mexican pesos)

The base in all cases is equal to the annual UMA (\$108.57 per day in 2024). In this option the family of the individual receives the covered social security benefits under this regime. The self-employed must in this case also pay for the retirement, discharge and old age insurance; however, these contributions are not included since they are privately managed (AFORES).

6. Under the second option (the family health insurance option), individuals pay a fixed annual fee that depends on the number and age of the family members. From 2002 to 2013 the annual fees were the following:

Year	Fixed annual fees in pesos by age category			
	0 to 19	20 to 39	40 to 59	60 or more
2002	\$889	\$1,039	\$1,553	\$2,337
2003	\$940	\$1,098	\$1,642	\$2,470
2004	\$977	\$1,142	\$1,707	\$2,568
2005	\$1,028	\$1,201	\$1,796	\$2,701
2006	\$1,062	\$1,241	\$1,856	\$2,791
2007	\$1,105	\$1,291	\$1,931	\$2,904
2008	\$1,147	\$1,340	\$2,004	\$3,013
2009	\$1,222	\$1,427	\$2,135	\$3,210
2010	\$1,266	\$1,478	\$2,211	\$3,325
2011	\$1,322	\$1,543	\$2,308	\$3,471
2012	\$1,372	\$1,602	\$2,396	\$3,604
2013	\$1,421	\$1,659	\$2,481	\$3,733

In 2014 the Mexican Social Security Institute (IMSS) added new age categories and update the annual fees accordingly.

Year	Fixed annual fees in pesos by age category							
	0 to 19	20 to 29	30 to 39	40 to 49	50 to 59	60 to 69	70 to 79	80 or more
2014	\$1,600	\$1,900	\$2,000	\$2,850	\$3,050	\$4,400	\$4,600	\$4,650
2015	\$1,900	\$2,250	\$2,400	\$3,400	\$3,600	\$5,200	\$5,450	\$5,500
2016	\$2,250	\$2,700	\$2,850	\$4,000	\$4,250	\$6,150	\$6,450	\$6,500
2017	\$2,700	\$3,200	\$3,400	\$4,750	\$5,050	\$7,300	\$7,650	\$7,700
2018	\$3,250	\$3,850	\$4,100	\$5,700	\$6,000	\$8,700	\$9,050	\$9,100
2019	\$3,900	\$4,600	\$4,900	\$6,800	\$7,150	\$10,350	\$10,750	\$10,800
2020	\$4,650	\$5,500	\$5,850	\$8,100	\$8,450	\$12,250	\$12,700	\$12,750
2021	\$6,200	\$7,650	\$8,250	\$9,550	\$9,950	\$13,800	\$14,350	\$14,850
2022	\$6,850	\$8,500	\$9,150	\$10,600	\$11,000	\$15,300	\$15,900	\$16,450
2023	\$8,200	\$10,200	\$10,950	\$12,700	\$13,150	\$18,300	\$19,050	\$19,700
2024	\$8,550	\$10,650	\$11,400	\$13,250	\$13,700	\$19,050	\$19,850	\$20,500
2025	\$8,900	\$11,100	\$11,850	\$13,800	\$14,250	\$19,800	\$20,650	\$21,300

Each relative must pay the corresponding annual fee in accordance to the age group he/she belongs to. For OECD Tax Database purposes, this annual fee was calculated for the average Mexican family that consists of the self-employed worker, his/her spouse and two children. For the period from 2002 to 2013, it was considered that the age of both adults was between 20 and 39 years. However, since 2014 the figure reported considers that both adults have an age between 30 and 39 years.

In 2000 and 2001 the Social Security Law applied a different methodology for the estimation of this second option of family health insurance: the annual fee was 22.4 % of the annual minimum wage in Mexico City, and each additional relative paid 65 % of the previous amount.

Another option for the individuals who have accomplished at least fifty-two weekly contributions payments to the social security system during the previous five years, and leave her/his job, is that they can maintain the insurance as long as she/he continues paying her/his contributions according to the last salary base.

Netherlands - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. NETHERLANDS

The social security contribution paid by employees consists of several parts; the public insurance for medical care, an unemployment scheme and the general scheme.

7. Public insurance for medical care (social health plan)

All individuals above the age of 18 years are obliged to insure themselves at a private insurance company. The premiums for this insurance are not part of the Taxing Wages model. Individuals pay a nominal premium to a private insurance company for the basic health insurance. The expected yearly average amount of this premium in 2025 is € 1,868. In addition employers pay a percentage (6.51%) of gross income net of employees' pension premiums and unemployment social security contribution until a maximum of € 75,864. This contribution of employers is part of the non-tax compulsory payments (NTCP) and is used for equalizing health insurance risks between insurance companies.

In the health insurance system competition is allowed between health insurance companies. Competition takes place under strict conditions of the government to avoid risk selection by the health insurance companies. The health insurance contributions are not included in the standard publication of the Taxing Wages model. Taxpayers including self-employed might obtain compensation for the private nominal contribution of on average € 1,868, depending on the taxpayer's personal situation and gross income. This is called the care benefit. The care benefit is calculated as follows for 2025:

- household of one adult : $2,112 \text{ (med_adult for care benefit)} - 1.896\% \text{ (med_compensation 1)} * 28,406 \text{ (med_key)} - 13.70\% \text{ (med_compensation 2)} * (\text{taxable income} - 28,406 \text{ (med_key)})$.
- household of more than one adult: $\text{number of adults} * 2,112 \text{ (med_adult for care benefit)} - 4.273\% \text{ (med_compensation 3)} * 28,406 \text{ (med_key)} - 13.70\% \text{ (med_compensation 4)} * (\text{taxable income} - 28,406 \text{ (med_key)})$.

8. Unemployment scheme

Before 2009, employees paid a percentage of gross earnings between a threshold and a ceiling. The following percentages were applicable:

Fiscal year	Threshold and ceiling	Statutory rate
2009 - present	inapplicable	0.00%
2008	€ 15,921 and € 46,205	3.50%
2007	€ 15,660 and € 45,017	3.85%
2006	€ 15,138 and € 43,848	5.20%
2005	€ 15,080 and € 43,587	5.85%
2004	€ 15,196 and € 43,578	5.80%

2003	€ 14,877 and € 43,065	5.80%
2002	€ 14,486 and € 41,499	4.95%
2001	NLG 30,537 and NLG 87,957	5.25%

3. General scheme (old age pensions, widows and orphans pensions, exceptional medical expenses and disability)

The following premiums are levied in the first bracket of the personal income tax on taxable income up to a ceiling of € 38,441 (2025). The ceiling is adapted partly to inflation (75% of correction factor since tax plan 2011) every year.

insurance	percentage
general old age pension	17.9%
pension for widows and orphans	0.1%
exceptional health care	9.65%
Total	27.65%
Total for taxpayers state pension age and older	9.75%

Taxpayers, older than the state pension age do not pay premiums for general old age pension. The state pension age increases gradually till 2022. From 2022 the state pension age depends on the average life expectancy. The tax credits also apply to contributions to general social security schemes. In 2014 the general tax credit has been made income dependent and this is still the case in 2025.

SSC: Employer rates (Table 3.2)

III.2. NETHERLANDS

The social security contributions paid by employers consists of several parts; unemployment, invalidity and public insurance for medical care.

9. Unemployment

Employers pay a percentage of the gross earnings below a ceiling for the general unemployment fund. Before 2013, a threshold applied for this contribution. From 2020 onwards, either a low or a high rate is applicable, depending on the type of contract. Employers pay 5% more for short-term contracts compared to permanent contracts. Until 2019 a percentage of the gross earnings below a ceiling for the industrial insurance associations' redundancy payments fund was also levied. The following percentages are applicable:

Fiscal year	Threshold (only applicable before 2013) and ceiling	Statutory rate general unemployment fund (between threshold and ceiling)		Statutory rate industrial insurance associations redundancy payments fund (below ceiling)
		Low	High	
2025	€ 75,864	2.74%	7.74%	0%
2024	€ 71,628	2.64%	7.64%	0%
2023	€ 66,956	2.64%	7.64%	0%
2022	€ 59,704	2.70%	7.70%	0%
2021	€ 58,311	2.70%	7.70%	0%
2020	€ 57,232	2.94%	7.94%	0%
2019	€ 55,927	3.60%		0.77%
2018	€ 54,614	2.85%		1.28%
2017	€ 53,701	2.64%		1.36%
2016	€ 52,763	2.44%		1.78%
2015	€ 51,976	2.07%		2.16%
2014	€ 51,414	2.15%		2.68%
2013	€ 50,853	1.70%		3.26%

2012	€ 17,229 and € 50,064	4.55%	2.77%
2011	€ 16,965 and € 49,297	4.20%	2.24%
2010	€ 16,704 and € 48,716	4.20%	1.82%
2009	€ 16,443 and € 47,802	4.15%	1.41%
2008	€ 15,921 and € 46,205	4.75%	1.36%
2007	€ 15,660 and € 45,017	4.40%	1.27%
2006	€ 15,138 and € 43,848	3.45%	1.48%
2005	€ 15,080 and € 43,587	2.45%	1.75%
2004	€ 15,196 and € 43,578	1.55%	1.89%
2003	€ 14,877 and € 43,065	1.55%	1.30%
2002	€ 14,486 and € 41,499	3.60%	0.89%
2001	NLG 30,537 and NLG 87,957	3.65%	0.72%

10. Invalidity

A percentage of gross earnings below a ceiling is levied. As of 2022 small employers pay a lower percentage than bigger employers. An employer is considered small when their total wage bill is less than 25x the average contribution base.

The following percentages are applicable:

Fiscal year	Ceiling	Statutory rate (below ceiling)	
		Small employer	Big employer
2025	€ 75,864	8.03%	9.39%
2024	€ 71,628	7.90%	9.26%
2023	€ 66,956	7.85%	9.14%
2022	€ 59,704	7.51%	9.07%
2021	€ 58,311	8.89%	
2020	€ 57,232	8.55%	
2019	€ 55,927	8.20%	
2018	€ 54,614	7.99%	
2017	€ 53,701	7.82%	
2016	€ 52,763	7.50%	
2015	€ 51,976	6.90%	
2014	€ 51,414	6.48%	
2013	€ 50,853	4.52%	
2012	€ 50,064	5.60%	
2011	€ 49,297	5.72%	
2010	€ 48,716	6.36%	
2009	€ 47,802	6.32%	
2008	€ 46,205	6.37%	
2007	€ 45,017	6.38%	
2006	€ 43,848	6.38%	
2005	€ 43,587	7.25%	
2004	€ 43,578	7.65%	
2003	€ 43,065	7.40%	
2002	€ 41,499	7.85%	
2001	NLG 87,957	7.70%	

11. Public insurance for medical care

All individuals above the age of 18 years are obliged to insure themselves at a private insurance company. Individuals pay a nominal premium to a private insurance company for the basic health insurance of on average € 1, 868 (2025) and in addition employers pay a percentage (6.51% in 2025) of gross income net of employees' pension premiums and unemployment social security contribution until a maximum of € 75,864 (2025).

SSC: Self-employed rates (Table 3.3)

III.3. NETHERLANDS

Social security contributions by self-employed.

Invalidity

In august 2004 compulsory invalidity contributions by self-employed were abolished. Self-employed were designated to private insurance companies. In 2000-2003, the contribution was calculated as a percentage (8.8%) of gross earnings (profits) between a threshold (€ 13,160 for 2002 and 2003, equivalent to NLG 29,000 in 2000 and 2001) and a ceiling (€ 38,118 for 2002 and 2003, equivalent NLG 84,000 in 2000 and 2001).

Public insurance for medical care (social health plan)

All individuals above the age of 18 years are obliged to insure themselves at a private insurance company. This system is also applicable to self-employed. Individuals pay a nominal premium to a private insurance company for the basic health insurance of on average € 1, 868 (2025). In addition self-employed pay an income depended contribution of 5.26 of taxable profits until a maximum of € 75,864 (2025). Self-employed may also benefit from the care benefit as compensation for the private nominal contribution of € 1.868 (2025).

New Zealand - Social security contributions

SSC: Employee rates (Table 3.1)

III.1. NEW ZEALAND

No additional comments

SSC: Employer rates (Table 3.2)

III.2. NEW ZEALAND

No additional comments

SSC: Self-employed rates (Table 3.3)

III.3. NEW ZEALAND

No additional comments

Norway - Social security contributions

Employee rates (Table 3.1)

III.1. NORWAY

No additional comments

Employer rates (Table 3.2)

III.2. NORWAY

The rates are regionally differentiated according to five regional zones, with rates ranging from 0 in the northernmost part to 14.1 per cent in the most central areas.

From July 1 2001 until December 31 2006 the employer's SSC was reduced by 4 percentage points for most employees above 62 years (although not below zero).

As from 2017, the financial services industry is subject to a financial activity tax, consisting of an elevated tax rate on corporate income of 25 pct. and a special tax on wages of 5 pct. of the employer's SSC tax base.

A 5 pct. temporary employers SCC on wages above 750 000 was introduced in 2023. In 2004 the threshold was increased to 850 000 and in 2005 the temporary SCC was abolished.

Self-employed rates (Table 3.3)

III.3. NORWAY

The social security contribution rate for the self-employed is 11.0% of gross labour income (including imputed labour income) from 2015 onwards.

For self-employed in fisheries the SSC rate is 7.8% on all gross labour income

Poland - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. POLAND

Social security contributions are paid monthly by employee (but calculated, collected and transferred to the Social Security Institution (*Zakład Ubezpieczeń Społecznych – ZUS*) by employers) and can be divided into two groups:

- social insurance contributions – 13.71% of revenue as defined in Personal Income Tax Act (which is approximately the same as gross wage), of which:
 - old-age pension insurance contribution - 9.76 %
 - disability pension insurance contribution - 1.5 % (since 2008), 3.5 % (July 2007 – December 2007), 6.5 % (1999- June 2007),
 - sickness insurance contribution - 2.45 %,
- health insurance contribution – base for its calculation is base for calculation of social insurance contributions after deduction of social insurance contributions financed by employee – rate was increased by 0.25% from 7.75% in 2001 to 9% in 2007. This rate still applies in 2025.

Employee's social insurance contributions are fully deductible from taxable income, while health insurance contribution was deductible from tax until 2021, but only at a rate of 7.75% of the contribution base. Since 2022 health insurance contribution is no longer deductible from tax.

These rates cannot be directly added because bases of their assessment are different.

If the insured person is a member of the open pension fund (OFE), a part of the contribution to his or her old-age pension insurance is transferred by ZUS to OFE selected by the insured person. Since May 2011 the part of the contribution being transferred to OFE has been reduced from the rate 7.3 % to 2.3 % of the base of assessment and in 2013 it has increased to 2.8%. The difference between 7.3% and 2.3/2.8% has been located on the subaccount in ZUS. Since the 1st of February 2014 2.92% is transferred to OFE and 4.38% is transferred to subaccount in ZUS. Furthermore, people can choose if their new contributions would be transferred to OFE or the whole contribution (7.3%) would be transferred to subaccount. As soon as an insured person reaches the statutory retirement age minus 10 years the whole contribution (7.3%) is transferred to subaccount in ZUS and their savings in OFE are gradually transferred to subaccount in ZUS .

The annual ceiling on base for calculation of old age and disability contributions is set at 30 times average monthly wage projected for a given year in the state budget law. It amounts to 260 190 PLN in 2025 (previously 234 720 PLN in 2024, 208 050 PLN in 2023, 177 660 PLN in 2022, 157 770 PLN in 2021).

SSC: Employer rates (Table 3.2)

III.2. POLAND

The rates of social security contributions financed by employers are:

- old-age pension insurance contribution - 9.76 %
- disability pension insurance contribution - 6.5 % (from February 2012), 4.5 % (2008-January 2012), 6.5 % (1999-2007),
- work accident insurance contribution (the rate varies across industries) - 0.67 % – 3.33% (standard rate - 1.67%)
- contributions to the Labour Fund - 2.45 % (since 1999), 3% (1993-1998), 2% (1990-1992). Since 2019 part of the Labour Fund contribution is transferred to the Solidarity Fund (in 2020 2% of the contribution base to the Labour Fund and 0.45% to the Solidarity Fund, in 2021-2025 1% of the contribution base to the Labour Fund and 1.45% to the Solidarity Fund,)
- contribution to the Fund of Guaranteed Employee Benefits - 0.1% (since 2006), 0.15% (2003-2005), 0.08% (1999-2002), 0.15% (1998), 0.18 (1997), 0.5% (from 1.03.1996 to 12.1996), 0.2% (from 1.03.1995 to 29.02.1996), 0.5% (from 2.04.1994 to 28.02.1995), 1% (from 1.01.1994 to 1.04.1994).

Base for calculation of these contributions is revenue as defined in Personal Income Tax Act (which is approximately the same as gross wage).

The annual ceiling on base for calculation of old age and disability contributions is set at 30 times average monthly wage projected for a given year in the state budget law. It amounts to 260 190 PLN in 2025 (previously 234 720 PLN in 2024, 208 050 PLN in 2023, 177 660 PLN in 2022, 157 770 PLN in 2021).

The above described social insurance system (i.e. old-age pension, disability pension and work accident insurance contributions) was introduced in 1999. Previously – the social contributions were paid only by employers, base of assessment of contributions was payroll and rates of contributions were: 45% (years 1990-1998), 38% (years 1987-1989), 33% (from 1.07.1982 to 31.12.1986), 25% (from 1.01.1981 – 30.06.1983).

Contribution to Labour Fund (from 1990) and Fund of Guaranteed Employee Benefits (from 1994) were also paid.

SSC: Self-employed rates (Table 3.3)

III.3. POLAND

Polish social security system (applying to self-employed) consists of:

- social insurance system,
- health insurance,
- Labour Fund and Solidarity Fund.

The Polish social insurance system includes:

- old-age pension insurance,
- disability and survivors' pension insurance,
- sickness insurance (in case of sickness or maternity),
- work accident insurance (accidents at work and occupational diseases).

The health insurance is a system of benefits of the preventive, diagnostic, therapeutic and rehabilitation character, provision of medicines as well as orthopaedic appliances and auxiliary means, financed by public means.

The Labour Fund finances different forms of counteracting unemployment and mitigating its effects, it pays the unemployment benefit.

The Solidarity Fund supports disabled (until 2023 disabled and pensioners).

In Poland two systems of social insurance exist: for farmers and for non- farmers.

The system of social insurance of farmers is financed by contributions payable by farmers and from the state budget allocation.

Standard rates for self-employed – unincorporated businesses are as follows:

- social insurance contributions – the minimum monthly base for calculation of contributions is 60% of monthly wage projected for a given year in the state budget law (5 203.80 PLN in 2025, 4 694.40 PLN in 2024, 4 161 PLN in 2023, 3 553.2 PLN, in 2022, 3 155.40 PLN in 2021):
 - old-age pension insurance contribution - 19.52% (the maximum annual base for contribution amounts to 260 190 PLN in 2025 (234 720 PLN in 2024, 208 050 PLN in 2023, 177 660 PLN in 2022, 157 770 PLN in 2021),
 - disability pension insurance contribution – 8% (the maximum annual base for contribution amounts to 260 190 PLN in 2025 (234 720 PLN in 2024, 208 050 PLN in 2023, 177 660 PLN in 2022, 157 770 PLN in 2021),
 - sickness insurance contribution (optional) - 2.45 %,
 - work accident insurance contribution – the rate varies across industries (0.67% - 3.33%, standard 1.67%)
- health insurance contribution – monthly base for its calculation was 4242.38 PLN in 2021 and rate equalled 9%. Since 2022 both base and rate depend on the chosen form of taxation, but there is a minimum monthly contribution. In 2022-2024 the minimum monthly contribution amounted to 9% of the monthly minimum wage. Since 2025 it was reduced to 9% of the 75% of monthly minimum wage,
- contributions to the Labour Fund (and the Solidarity Fund) - 2.45%, the same base as in case of social insurance contributions.

Self-employed social insurance contributions and contributions to Labour Fund and the Solidarity Fund are considered costs of running a business, i.e. they reduce the taxable income, while health insurance contribution was deductible from tax until 2021, but only at a rate of 7.75% of the contribution base. Since 2022 tax deductibility of health insurance contribution depends on the chosen form of taxation.

Since 2019 there are SSC reliefs for micro-entrepreneurs. Their social insurance contributions were based on their actual revenue and since 1 February 2020 on their actual income, while the minimum monthly social insurance contribution base is equal to 30% of minimum monthly wage (840 PLN in 2021, 903 PLN in 2022, 1 047 PLN from January to June 2023, 1 080 PLN from July to December 2023, 1 272.60 PLN from January to June 2024, 1 290 PLN from July to December 2024, 1 399.80 in 2025).

Portugal - Social security contributions

SSC: Employee rates (Table 3.1)

PORTUGAL

No additional comments

SSC: Employer rates (Table 3.2)

PORTUGAL

No additional comments

SSC: Self-employed rates (Table 3.3)

PORTUGAL

No additional comments

Slovak republic - Social security contributions

SSC: Employee rates (Table 3.1)

SLOVAK REPUBLIC

No additional comments

SSC: Employer rates (Table 3.2)

SLOVAK REPUBLIC

No additional comments

SSC: Self-employed rates (Table 3.3)

SLOVAK REPUBLIC

No additional comments

Slovenia - Social security contributions

SSC: Employee rates (Table 3.1)

SLOVENIA

No additional comments

SSC: Employer rates (Table 3.2)

SLOVENIA

No additional comments

SSC: Self-employed rates (Table 3.3)

SLOVENIA

No additional comments

Spain - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. SPAIN

Social Security contributions are a fixed proportion of covered earnings between a floor and a ceiling, which vary by broadly defined professional categories. Currently, eleven categories are distinguished. For the first seven of them, floor and ceilings apply to monthly earnings. These floors and ceilings are shown below for the year 2025. They are approximately equal to, respectively, the professional minimum wage and three times the professional minimum wage. For the last four categories, floors and ceilings apply to daily earnings.

Professional Category	Minimum base	Maximum base
Engineers and university graduates	1,929 €/month	4,909.50 €/month
Qualified technicians and assistants	1,599.60 €/month	4,909.50 €/month
Clerical and Workshop supervisors	1,391.70 €/month	4,909.50 €/month
Non-qualified assistants	1,381.20 €/month	4,909.50 €/month
Clerical Officers and Assistants	1,381.20 €/month	4,909.50 €/month
Subordinates	1,381.20 €/month	4,909.50 €/month
Administrative Assistants	1,381.20 €/month	4,909.50 €/month
Workshop Officers	46.04 €/day	163.65€/day
Sub officers and Skilled workers	46.04 €/day	163.65 €/day
Labourers	46.04 €/day	163.65 €/day
Workers lower than 18 years old	46.04 €/day	163.65 €/day

Social Security contributions made by taxpayers are addressed to cover the following contingencies:

- Common contingencies: illness, non-labour accidents, retirement, maternity leave, etc.
- Work injuries and professional diseases
- Overtime work
- Other contributions made for purposes such as:
 - Unemployment
 - Fund of Wage Guarantee
 - Professional Training
 - Intergenerational equity mechanism
 - Additional solidarity contribution

Social security contributions are calculated on the total monthly pay received by the employee, excluding per diem allowances and travel expenses, distance and transport supplements, petty cash allowances, work clothes and uniforms, death indemnities, relocation expenses and other minor items. As stated before, there is a minimum floor and a maximum ceiling or base for the first seven professional categories

of employees (from engineers to administrative assistants; for the other four categories the minimum and maximum bases are computed on a daily basis). Social security bases are fixed every year by the General Budget Law. The tax rate is the percentage applied to the tax base. Tax rates are fixed every year by the General Budget Law.

For 2025 the rates applied for employers are the following:

	Employers
General Benefits Fund	23.60%
Unemployment (general rate)	5.50%
Unemployment (fixed duration – full time)	6.70%
Unemployment (fixed time – part time)	6.70%
Wage Guarantee Fund	0.20%
Professional Training	0.60%
Intergenerational equity mechanism	0.67%
Additional solidarity contribution	0.77% to the part of the remuneration between 4,909.51€ and 5,400.45€ 0.83% to the part of the remuneration between 5,400.46€ and 7,364.25€ 0.98% to the part of the remuneration that exceeds 7,364.25€

SSC: Employer rates (Table 3.2)

III.2. SPAIN

The tax rate is the percentage applied to the tax base. Tax rates are fixed every year by the General Budget Law.

For 2025 the rates applied for employees are the following:

	Employees
General Benefits Fund	4.70%
Unemployment (general rate)	1.55%
Unemployment (fixed duration – full time)	1.60%
Unemployment (fixed time – part time)	1.60%
Wage Guarantee Fund	
Professional Training	0.10%
Intergenerational equity mechanism	0.13%
Additional solidarity contribution	0.15% to the part of the remuneration between 4,909.51€ and 5,400.45€ 0.17% to the part of the remuneration between 5,400.46€ and 7,364.25€ 0.19% to the part of the remuneration that exceeds 7,364.25€

SSC: Self-employed rates (Table 3.3)

III.3. SPAIN

As of 1 January 2023, a new SS contribution system applies for self-employed workers based on the annual income obtained from their economic, business or professional activities.

Self-employed workers, when registering, are required to choose their SS contribution base according to the expected average monthly net annual income from the general SS schedule below. This schedule is

made up of a set of monthly consecutive net annual income (as a monthly average) combined with a minimum and a maximum contribution base.

Self-employed workers who foresee that their annual income will be below the lower threshold of bracket 1 of the general table can choose a contribution base within the reduced SS table below, which implies a lower contribution rate.

The SS contribution bases chosen may be adjusted at a later period, taking the annual income obtained as communicated by the tax authorities.

In 2025, applicable contribution rates and bases are as follows:

Minimum base		950.98 €/month	
Maximum base		4,909.50 €/month	
Income and SS Contribution Base 2025 – Reduced Schedule			
Net Income Brackets (EUR/month)		Minimum Contribution Base (EUR/month)	Maximum Contribution Base (EUR/month)
Bracket 1	<= 670	653.59	718.94
Bracket 2	> 670 y <= 900	718.95	900
Bracket 3	> 900 y <1,166.70	849.67	1,166.70
Income and SS Contribution Base 2025 – General Schedule			
Net Income Brackets (EUR/month)		Minimum Contribution Base (EUR/month)	Maximum Contribution Base (EUR/month)
Bracket 1	>= 1,166.70 & <=1.300	950,98	1,300
Bracket 2	> 1,300 & <= 1,500	960,78	1,500
Bracket 3	> 1,500 & <= 1,700	960,78	1,700
Bracket 4	> 1,700 & <= 1,850	1,043.79	1,850
Bracket 5	> 1,850 & <= 2,030	1,209.15	2,030
Bracket 6	> 2,030 & <= 2,330	1,274.51	2,330
Bracket 7	> 2,330 & <= 2,760	1,356.21	2,760
Bracket 8	> 2,760 & <= 3,190	1,437.91	3,190
Bracket 9	> 3,190 & <= 3,620	1,519.61	3,620
Bracket 10	> 3,620 & <= 4,050	1,601.31	4,050
Bracket 11	> 4,050 & <= 6,000	1,732.03	4,909.50
Bracket 12	> 6,000	1,928.10	4,909.50
SSC rate (common contingencies)		28.30%	
SSC rate (professional contingencies)		1.30%	
SSC rate (cessation of activity)		0.90%	
SSC rate (professional training)		0.10%	
SSC rate (intergenerational equity mechanism)		0.8%	
Overall SSC rate		31.40%	

Sweden - Social security contributions

SSC: Employee rates (Table 3.1)

SWEDEN

No additional comments

SSC: Employer rates (Table 3.2)

SWEDEN

No additional comments

SSC: Self-employed rates (Table 3.3)

SWEDEN

No additional comments

Switzerland - Social security contributions

SSC: Employee rates (Table 3.1)

III.1. SWITZERLAND

Social security contributions depend on the income level. As of 1 January 2025, social security contributions consist of the following:

SSC-type	Employers	Employees	Total
Old age and survivors' insurance	4.35%	4.35%	8.7%
Disability insurance	0.7%	0.7%	1.4%
Income compensation	0.25%	0.25%	0.5%
Unemployment insurance	1.1% for all income up to CHF 148,200	1.1% for all income up to CHF 148,200	2.2%
Total	6.4%	6.4%	12.8%

SSC: Employer rates (Table 3.2)

III.2. SWITZERLAND

Employers' social security contributions depend on the wage level of the employee. As of 1 January 2025, social security contributions consist of the following:

SSC-type	Employers	Employees	Total
Old age and survivors' insurance	4.35%	4.35%	8.7%
Disability insurance	0.7%	0.7%	1.4%
Income compensation	0.25%	0.25%	0.5%
Unemployment insurance	1.1% for all income up to CHF 148,200	1.1% for all income up to CHF 148,200	2.2%
Total	6.4%	6.4%	12.8%

SSC: Self-employed rates (Table 3.3)

III.3. SWITZERLAND

Contributions for the self-employed are as follows:

Old age and survivors insurance	8.1%
Disability insurance	1.4%

Income compensation	0.5%
Total	10.00%

For lower incomes, these are phased in according to this table:

Annual earned income in CHF		SSC-contribution rate in %
From	Up to	
10,100	17,600	5.371
17,600	23,000	5.494
23,000	25,500	5.617
25,500	28,000	5.741
28,000	30,500	5.864
30,500	33,000	5.987
33,000	35,500	6.235
35,500	38,000	6.481
38,000	40,500	6.728
40,500	43,000	6.976
43,000	45,500	7.222
45,500	48,000	7.469
48,000	50,500	7.840
50,500	53,000	8.209
53,000	55,500	8.580
55,500	58,000	8.951
58,000	60,500	9.321
60,500		10.000

Türkiye - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. TÜRKIYE

No additional comments

SSC: Employer rates (Table 3.2)

III.2. TÜRKIYE

No additional comments

SSC: Self-employed rates (Table 3.3)

III.3. TÜRKIYE

Monthly earning subject to premium is thirty times the daily earning to be declared by the individuals themselves, provided that it is in the range between the upper and lower limit of earning subject to premium determined pursuant to Article 82. Lower limit of the daily earning subject to premium in calculation of premiums to be collected and benefits to be granted by is one thirtieth of the minimum wage and the upper limit is 6.5 times the lower limit of daily earning.

Monthly earning subject to premium shall be declared by such insurance holders at times determined by the Social Security Institution (SGK). Monthly earnings subject to premium of the non - declaring insurance holders shall be determined as thirty times the lower limit of daily earning which subject to premium.

United Kingdom - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. UNITED KINGDOM

An employee aged 16 or over but below state pension age must pay primary Class 1 contributions unless earnings for the pay period for each employment are below the primary threshold (PT) in which case the payment is not made. In 2025-26, employees pay Class 1 contributions equal to 8 per cent of earnings above the PT (£242 per week) up to the upper earnings limit (UEL: £967 per week in 2025-26). Employees also pay contributions at 2 per cent above the UEL.

From 1981-82 the structure for employees' contributions was as follows:

Year	Lower limit of earnings (£)	Upper limit of earnings (£)	Not contracted-out rate payable on all earnings (%)	Contracted-out rate payable on all earnings (%)
1981-82	27.00	200	7.75	5.25
1982-83	29.50	220	8.75	6.25
1983-84	32.50	235	9.00	6.85
1984-85	34.00	250	9.00	6.85

The structure changed mid-way through the year in 1985 so rates between October 1985 and April 1986 are not given in table III.1. They were as follows:

Weekly income (£)	Employee's contribution rate payable on all earnings (%)
0-35.50	0
35.50-55	5.00
55-90	7.00
90-265	9.00

The structure remained unchanged until October 1989 when it changed again mid-way through the year. The rates that were applied between October 1989 and April 1990 are not given in table III.1 so are given below.

Weekly income (£)	Employee's contribution rate (%)
0-43	0
43-325	2% on first £43; 9% on balance

With the abolition of the 2 per cent entry fee on employee's earnings below the lower earnings limit in April 1999 the structure changed to that below:

Weekly income (£)	Employee's contribution rate (%)
0-66	0
66-500	10.00

From April 2003, a 1 per cent rate above the UEL was introduced, and the rate between the PT and UEL was increased from 10 to 11 per cent.

Weekly income (£)	Employee's contribution rate (%)
0- (PT)	0
(PT) - (UEL)	11.00
> (UEL)	1.00

From April 2011, the rates between the PT and UEL and above the UEL were raised by 1 per cent to 12 per cent and 2 per cent respectively.

Until April 2016, there was a contracted out rebate of 1.4 per cent of earnings between the lower earnings limit (LEL) and the upper accruals point (UAP) for those in contracted-out salary related schemes. No contributions were actually payable on earnings between LEL and PT but notional contributions were treated as having been paid to protect benefit entitlement.

In April 2022, employee contribution rates were increased by 1.25 percentage points to raise additional revenues for Health and Social Care. However, on November 6th 2022, this policy was reversed, so this increase was only partially applied to 2022-23 and does not apply to any subsequent years.

From 6 January 2024 employee contribution rates between the PT and UEL were decreased by 2 percentage points from 12 per cent to 10 per cent. The annual equivalent NICs rate for 2023-24 is therefore 11.47 per cent as opposed to 12 per cent, to account for the NICs rate changing part way through the fiscal year.

From 6 April 2024 employee contribution rates between the PT and UEL were decreased by a further 2 percentage points from 10 per cent to 8 per cent. The current structure of employee contribution rates is as follows:

Weekly income (£)	Employee's contribution rate (%)
0- (PT)	0
(PT) - (UEL)	8.00
> (UEL)	2.00

SSC: Employer rates (Table 3.2)

III.2. UNITED KINGDOM

Employers pay Class 1 secondary contributions equal to 15 per cent of earnings above the secondary threshold (ST, £96 per week in 2025-26) for employees aged 21 or over.

Employers pay Class 1 secondary contributions equal to 15 per cent of earnings above the upper secondary threshold (UST, £967 per week in 2025-26) for employees under the age of 21.

From 1981-82 the structure for employer's contributions was as follows:

Year	Lower limit of earnings (£)	Upper limit of earnings (£)	Not contracted-out rate payable on all earnings (%)	Contracted-out rate payable on all earnings (%)
1981-82	27.00	200	10.20	5.70
1982-83	29.50	220	10.20	5.70
1983-84	32.50	235	10.45	6.35
1984-85	34.00	250	10.45	6.35

The UEL for employer's contributions was removed in 1985. The structure changed mid-way through the year so rates between October 1985 and April 1986 are not given in table III.2. They were as follows.

Weekly income (£)	Employer's contribution rate payable on all earnings (%)
0-35.50	0
35.50-55	5.00
55-90	7.00
90-130	9.00
> 130	10.45

In addition national insurance surcharge (NIS) was payable by most employers (excluding charities) up to 1st October 1984 (6th April 1985 for local authorities). NIS was levied on employees' gross earnings on exactly the same basis as employer's NICs. The rates of NIS were 3.5 %, 2% and 1% from October 1978, August 1982 and April 1983 respectively. At the end of 1982-83 a rebate was made to employers. This reduced the effective rate of NIS for the year as a whole to 2 per cent.

The structure changed in April 1999 when the multiple rates were replaced by a single rate charged above the secondary threshold. This structure has remained unchanged to date, but the rate has changed from 12.20 per cent in 1999-00, 11.9 per cent in 2001-02, 11.8 per cent in 2002-03 and increasing to 12.8 per cent from 2003-04, and increasing to 13.8 per cent from 2011-12 onwards.

In 2015-16, the upper secondary threshold for under 21s was introduced (£827pw in 2016-17), whereby secondary contributions equal to 13.8 per cent of earnings are only charged above this level for individuals aged under 21.

Until 2016-17 there was a contracted-out rebate for secondary contributions of 3.4 per cent of earnings between the lower earnings limit (LEL) and the upper accruals point (UAP) for contracted-out salary related schemes.

In 2017-18, the secondary threshold was aligned with the primary threshold at £157 per week.

In April 2022, employer contribution rates were increased by 1.25 percentage points to raise additional revenues for Health and Social Care. However, on 6 November 2022, this policy was reversed, so this increase was only partially applied to 2022-23 and does not apply to any subsequent years.

From 6 April 2025, the secondary threshold was reduced to £96 per week, and the main rate of employer Class 1 secondary contributions was increased by 1.2 percentage points to 15 per cent.

SSC: Self-employed rates (Table 3.3)

III.3. UNITED KINGDOM

Self-employed individuals pay two distinct categories of contributions:

Class 2 contributions are voluntary flat-rate payments (£3.50 per week in 2025-26) payable by self-employed people over 16 with profits lower than the Small Profits Threshold (SPT - £6,845 in 2025-26).

Class 4 contributions are earnings-related payments which are paid if profits exceed a lower threshold. They are a percentage rate of the earnings (6 per cent) between the Lower Profits Limit (LPL - £12,570 in 2025-26) limits and the Upper Profits Limit (UPL - £ 50,270 in 2025-26). Profits above the UPL contribute at a rate of 2 per cent.

The structure of Class 4 contributions changed in April 2003 from 7 per cent to 8 per cent between the LPL and UPL, and from 0 per cent to 1 per cent above the UPL. This structure has remained unchanged to

date, but the rates have changed to 9 per cent between the LPL and UPL and 2 per cent above the UPL from April 2011.

In April 2022, Class 4 contribution rates were increased by 1.25 percentage points to raise additional revenues for Health and Social Care. However, on 6 November 2022, this policy was reversed, so this increase was only partially applied to 2022-23 and does not apply to any subsequent years.

From 6 April 2022, Class 2 contributions were zeroized for anyone with profits between the SPT and LPL.

From 6 April 2024, Class 2 contributions were zeroized for anyone with profits above the LPL.

From 6 April 2024, Class 4 contribution rates were decreased by 3 percentage points from 9 per cent to 6 per cent between the LPL and UPL.

United States - Social Security Contributions

SSC: Employee rates (Table 3.1)

III.1. UNITED STATES

No additional comments

SSC: Employer rates (Table 3.2)

III.2. UNITED STATES

Starting in July 2011 the federal unemployment tax was reduced from 6.2 per cent to 6.0 per cent of wages up to USD 7 000. Taxes are also paid to various state-sponsored unemployment plans which are creditable against the federal tax (up to a maximum of 5.4 per cent of taxable wages).

The federal tax rate is 6.2 per cent of earnings up to USD 128,700 in 2018, USD 132,900 in 2019, and USD 137,700 in 2020 for old age, survivors, and disability insurance and 1.45 percent of earnings without limit for old age hospital insurance.

SSC: Self-employed rates (Table 3.3)

III.3. UNITED STATES

No additional comments