

## Appendix G: Social Security Contributions

From 1st January 2012, Class 1 Social Security Contributions are to be deducted in accordance with the following schedule:

Category	Type of Employed Persons	Weekly Rate of Contribution payable by employed persons	Weekly Rate of Contribution payable by the employer
A	Persons under 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €158.11	€6.62	€6.62
B	Persons over 18 years of age whose basic weekly wage or the weekly equivalent of their basic monthly salary does not exceed €158.11	€15.81, or if the insured person elects, 10% calculated to the nearest cent of such person's basic weekly wage or the weekly equivalent of such person's basic monthly salary (see note 1 below)	€15.81
C	Persons born on 31 December 1961 or before whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €158.11 but does not exceed €334.96	10% calculated to the nearest cent, of their basic weekly wage or the weekly equivalent of their basic monthly salary.	10% calculated to the nearest cent, of their basic weekly wage or the weekly equivalent of their basic monthly salary.
	Persons born on 1 January 1962 or after whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €158.11 but does not exceed €378.50 (see note 2 below)		
D	Persons born on 31 December 1961 or before whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €334.96	€33.50	€33.50
	Persons born on 1 January 1962 or after whose basic weekly wage or the weekly equivalent of their basic monthly salary exceeds €378.50 (see note 2 below)	€37.85	€37.85
E	Persons under eighteen years of age who are following a full time course of studies or instruction under the student worker scheme, or other similar schemes (including the extended-training schemes, but excluding the worker-student schemes) involving distinct work and study periods for which they are receiving remuneration	10% calculated to the nearest cent, of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €4.38	10% calculated to the nearest cent, of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €4.38
F	Persons over eighteen years of age who are following a full time course of studies or instruction under the student-worker scheme, or other similar schemes (including the extended-skills training schemes, but excluding the worker-student schemes) involving distinct work and study periods for which they are receiving remuneration	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €7.94	10% calculated to the nearest cent of the basic weekly remuneration or the weekly equivalent of their basic monthly remuneration up to a maximum rate of contribution of €7.94

- NOTE 1: If the insured person elects to pay a contribution of 10% of a basic wage or salary less than the weekly equivalent of the National Minimum Wage, such contribution may, if the person qualifies for a contributory benefit or a contributory pension, result in the payment of a reduced contributory benefit or contributory pension.
- NOTE 2: The increase in the highest contribution rate payable is related to a guaranteed maximum pensionable income as a result of the pension reform which became law by virtue of Act XIX of 2006 and Legal Notice 336 of 2006.