



REMUNERATION OF TRAINEES

Remuneration for a work placement required as part of a qualification during which the trainee works under the guidance and instructions of the host company is subject to CAR / CCSS / OMT / CMRC contributions whether it takes the form of an incentive and/or benefit in kind in accordance with Article 15 of the Internal Regulations of the C.C.S.S.

As an exception, work placements that are subject to a contract between an Employer and an Educational Establishment are exempt from social security contributions provided that the monthly cash benefits and/or benefits in kind do not exceed the minimum remuneration (percentage of the minimum wage) of apprentices in the first year of their apprenticeship set by Ministerial Decree - the age of the trainee being assessed on the 1st day of the work placement period.

For information:

- aged 16 and 17: 27%
- aged 18 to 20: 43%
- aged 21 and over: 53%

In the event that the trainee receives a remuneration which is greater than the limits given above, it is fully subject to contributions.