



## SALARY SUMMARY STATEMENT

The rules on upper limits for reported salaries are set out in Articles 21 to 24 of the Internal Regulations of the C.C.S.S. approved by Ministerial Decree 91-688 of 20 December 1991 and, regarding the C.A.R. by Article 5 bis of the Sovereign Order no. 3520 of 1st August 1947.

These texts establish the principle of an annual upper limit broken down into as many monthly upper limits as there have been months of activity during the financial year.

The summary statement is therefore designed to adjust the contribution amounts paid during the financial year in relation to those required once an employee's annual upper limit is known.

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### Reading a summary statement

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This nominal report contains all the statements that you have submitted to our organisations during the relevant financial year.

For each employee it gives:

- their name and ID number,
- the number of months worked (1),
- the gross salary amounts reported during the financial year (2),
- for both funds (the C.C.S.S. and the C.A.R.):
  - contributory earnings (3),
  - surpluses (4),
  - taxed earnings (5),
  - differences to be taxed or untaxed (6).



- 1 - The number of months worked corresponds to the number of validated months of employment determining the number of applicable upper limits, given that:
  - a month that is partially worked due to starting a job, leaving a job or an absence for illness, maternity, workplace accident, unpaid leave during the month or a part-time work schedule gives a full monthly upper limit.
  - when an employee leaves, the breakdown of the notice and paid terminal leave hours may lead to additional months of employment being validated.
  
- 2 - The gross salary amount is equal to the gross remuneration amount reported during the relevant financial year.
  
- 3 - Contributory earnings may differ between the C.C.S.S. and the C.A.R. due to the application of a separate upper limit by each of these two organisations which is calculated as follows:
  - if the gross salary is less than the sum of the "number of months worked x monthly upper limit", the contributory earnings corresponds to the gross salary (no upper limit).
  - if the gross salary is greater, the contributory earnings are then equal to the applicable upper limit.
  
- 4 - These columns contain all the surpluses reported on the monthly statements.
  
- 5 - Taxed earnings:

For each of the two funds, these correspond to the difference between the reported gross salary and the surpluses entered on the monthly statements and therefore represent the basis on which the contributions have been taxed.
  
- 6 - Differences to be taxed or untaxed:

For each of the two funds, these correspond to the difference between the contributory earnings and the taxed earnings.



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## Special cases

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- Employee director.

The C.C.S.S. contributory earnings for an employee director are always equal to the sum of "number of months worked x monthly upper limit".

Since this rule is not applicable to the C.A.R., for this fund the contributory earnings correspond to the gross salary limited to the upper limit, where applicable.

See the form "How to report employee directors".

- Multiple employers:

### **Article 25 of the Internal Regulations of the C.C.S.S. (1)**

(1) Provisions applicable from 1st October 2002

"When a person works simultaneously for several employers, the remunerations paid by each employer are taken into account separately for the application of the upper contribution limit defined in Article 21 et seq."

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## How to make a quick check if a difference appears?

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### **Two checks are required:**

1 - Check the gross salary:

Check that the amount indicated in the gross salary column corresponds to the sum of the monthly statements and does indeed represent all gross salaries subject to contributions for the reference period.

2 - Check the number of months of employment:

Check that the number of validated months is correct.

In the event that a difference appears in one of these two checks, inform the Employer Monitoring Department which can adjust the summary statement, if necessary.



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## Reference

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### **Article 23 of the Internal Regulations of the C.C.S.S.:**

*"The upper limit applicable to each employee is determined at the end of each financial year by multiplying one twelfth of the annual upper limit amount for the relevant financial year by the number of months that led to reporting of a contributory remuneration during the aforementioned financial year.*

*During the financial year, pending the determination of the applicable upper limit in accordance with the provisions of the previous paragraph, remunerations subject to monthly statements are subjected to contributions up to an average monthly upper limit equal to one twelfth of the amount of the annual upper limit referred to in Article 21.*

*Contributions paid up to the average monthly upper limit are considered as payments on account for the contribution payable under the terms of the first paragraph of this Article.*

*Any difference between the contribution payable amount and the monthly payments on account is the subject of the annual summary statement produced by the fund."*