

## Salary Schedule

The salary schedule shall be adjusted for movement of the official cost-of-living index consistent with the applicable laws in Luxembourg. The schedule shall determine the salary of full-time members of the Faculty (including teachers, guidance counsellors, and librarians). The compensation for part-time Faculty shall be determined by the portion of a full-time load they are carrying.

Upon completion of 12 continuous months of successful service, a member of the Faculty shall be moved up one step on the salary schedule, until he or she has reached the top of the schedule. At its discretion the Board of Governors may grant additional annual increments to a member of the Faculty who has reached the top of the salary schedule.

## Faculty Salary Schedule (as of CBA dated 1 September 2021-31 August 2023; scale April 2022)

**Annual Gross\* Base Salary in Euros** (index: 944.43) \*examples of **net** salaries see page 3

STEP	I	II	III	IV
	CE	BA	BP	MA
1	€ 48,252.54	€ 52,461.99	€ 54,786.17	€ 57,195.14
2	€ 50,305.80	€ 54,725.05	€ 57,164.58	€ 59,693.88
3	€ 52,460.38	€ 57,101.28	€ 59,662.16	€ 62,318.36
4	€ 54,723.74	€ 59,596.37	€ 62,285.32	€ 65,073.99
5	€ 57,100.85	€ 62,217.04	€ 65,039.18	€ 67,966.89
6	€ 59,595.49	€ 64,967.25	€ 67,931.80	€ 71,006.28
7	€ 62,214.86	€ 67,855.63	€ 70,966.23	€ 74,194.96
8	€ 64,964.19	€ 70,887.86	€ 74,157.38	€ 77,547.23
9	€ 67,855.04	€ 74,071.41	€ 77,504.83	€ 81,063.97
10	€ 70,885.96	€ 77,413.74	€ 81,018.65	€ 84,755.43
11	€ 74,070.25	€ 80,925.23	€ 84,711.00	€ 88,635.50
12	€ 77,413.30	€ 84,611.72	€ 88,585.79	€ 92,705.77
13	€ 79,169.05	€ 86,546.27	€ 90,620.49	€ 94,843.40
14	€ 80,967.63	€ 88,530.24	€ 92,705.77	€ 97,034.09
15	€ 82,813.00	€ 90,563.18	€ 94,843.83	€ 99,281.21
16	€ 84,703.39	€ 92,647.29	€ 97,035.40	€ 101,583.32
17	€ 86,640.72	€ 94,784.18	€ 99,281.65	€ 103,943.02
18	€ 88,627.02	€ 96,972.24	€ 101,583.32	€ 106,361.50
19	€ 89,645.47	€ 98,094.64	€ 102,763.17	€ 107,600.85
20	€ 90,675.75	€ 99,231.06	€ 103,957.35	€ 108,855.70
21	€ 91,719.05	€ 100,381.39	€ 105,167.32	€ 110,126.36
22	€ 92,775.50	€ 101,545.60	€ 106,391.47	€ 111,413.08
23	€ 93,675.38	€ 102,532.90	€ 107,427.17	€ 112,499.21
24	€ 94,584.17	€ 103,530.15	€ 108,473.54	€ 113,596.17

The steps on the salary schedule refer to years of full-time teaching or other professional experience. A member of the Faculty with no previous full-time experience shall be placed on step 1, a member of the Faculty with one year of previous full-time experience shall be placed on step 2, and so forth, with up to 9 years' credit given for previous experience.

Members of the Faculty who possess a valid certificate from a recognized teacher-training college or similar institution shall be placed on scale I. Those who possess a bachelor's degree from a recognized university or other degree-granting institution shall be placed on scale II. Those who have earned a supplementary teaching qualification from a recognised university or who have completed 50% or more of the requirements for a master's degree from a recognised university, but do not yet possess a master's degree shall be placed on salary scale III. Those who possess a master's degree from a recognized university or other degree-granting institution shall be placed on salary scale IV.

## **Additional Remuneration**

### Supplementary pension scheme

The school offers a defined contribution supplementary pension plan through the company, SwissLife. The school contributes 5% gross for each staff member. Employee contributions are optional, though limited in amount (up to €100 per month) due to Luxembourg insurance regulations. All staff members who have completed 12 months of service at the school are eligible to be enrolled in the school's supplementary pension plan.

### Stipends

Leadership appointments such as academic leader, grade level leader, advisory grade leader, subject coordinator, and extra-curricular activities such as athletic coaches, club advisors, etc. carry stipends. Stipend payments are subject to income tax withholding.

### Lunch Vouchers

Members of the staff, who work at least 50% of a full-time position shall be entitled to receive lunch vouchers ("cheque repas"). The school will contribute €129.60 per month over ten months to the lunch voucher plan (not subject to income tax or to social security and pension fund withholdings) and the employee will contribute €54 per month over 12 months, which will be deducted from the net monthly salary. In return, the employee will receive 18 vouchers per month valued at €10.80 each for a total monthly value of €194.40. Lunch vouchers will be distributed over a ten-month period from September through June.

Staff who elect not to participate in the lunch voucher programme or staff who join ISL after the school year has begun will be entitled to the lunch allowance of €108.00 added to their gross salary, twelve times per year. Lunch allowance is a benefit subject to income tax withholding.

## **Overseas-recruited Staff**

Overseas-Recruited Staff are defined as staff members who are resident in a country outside the Grand Duchy, who are specifically recruited by the school to come to Luxembourg to work for the school, and who's coming to work in Luxembourg requires a change of residence involving a move over a considerable distance.

The benefits listed below apply to Faculty members employed under an unlimited term contract. Faculty members employed under a limited term contract may not be offered all the benefits listed below. The benefits they are to receive will be spelled out in their individual contracts. All of the benefits listed below are subject to withholding of income tax and social charges of up to 48%.

### Transportation

Economy class air or rail transportation from home-of-record to Luxembourg for Faculty member, spouse and dependent children at beginning and end of employment contract, and every two years thereafter for a period of 10 years.

### Relocation allowance (at beginning of contract)

Faculty in single status:	€ 5,775.-
Head of household:	€ 8,855.-

### Transportation of personal effects allowance (at beginning of contract)

Faculty in single status:	€ 2,888.-
Head of household:	€ 4,331.-

## Tuition for dependent children

Full tuition reduction is provided for up to a maximum of two children attending the International School of Luxembourg under the following conditions:

*Members of the Faculty employed after 1 September 2011 and who work between 50% and 100% of a full-time position will be granted tuition reduction for a maximum of two children per family, to attend the School, based upon a sliding scale: This benefit shall be granted based upon the percentage of a full-time position worked as established on 30 September of each school year.*

The value of this benefit in kind has been set at EUR 1,946.11 (Index 944.43) per child per school year and is subject to income tax withholding.

The benefit of tuition reduction can only be granted after a successful application for admissions has been made and as long as there are spaces within grade levels. For children with support needs, ISL has provisions for mild to moderate needs.

## Additional financial information

### Obligatory Deductions

According to Luxembourg law, all employees must have the following social charges deducted from their monthly gross salary: national pension fund 8 %, national health insurance system 4.45%.

### Income Tax

The obligation to file a “tax return” (tax base declaration) depends on the category of income, the amount of income and the tax situation of the taxpayer. Taxpayers resident in Luxembourg are required to file an income tax return when the taxable income exceeds EUR 100,000 (among other requirements). To help prospective new staff better calculate their monthly “take home” or net salaries, the school estimates that staff members can expect to pay the following approximate percentage of their salary in terms of Luxembourg income tax:

- ✓ Single staff member – 22% approximately
- ✓ Married staff member (1 spouse working only, no children) – 10% approximately
- ✓ Married staff members (2 staff members working, no children) – 20% approximately

Examples:

ANNUAL (EUR)	MA 10 - single	MA 10 – single parent	MA 10 – married, 1 income	MA 10 – married, 2 incomes, tax return obligatory
Gross	€ 84,755.00	€ 84,755.00	€ 84,755.00	€ 169,511.00
Tax simulation	€ 18,351.00	€ 15,867.00	€ 7,777.00	€ 34,011.00
Social contributions	€ 10,486.00	€ 10,486.00	€ 10,486.00	€ 20,645.00
Net	€ 55,918.00	€ 58,402.00	€ 66,492.00	€ 114,855.00
divided by 12	€ 4,660.00	€ 4,867.00	€ 5,541.00	€ 9,571.00

Note:

*Under Luxembourg law, income taxes are only partially deducted at source for married couples. Therefore, the above annual taxes due will not be completely deducted from salary.*

Any questions concerning specific income tax situations should be addressed to the school’s Head of Business and Finance or Head of Human Resources.

## Other benefits due to employees under Luxembourg law

### National health insurance

All ISL employees must be enrolled, by law, in the **Caisse Nationale de Santé (“CNS”)**. A deduction (4.45%) from each employee’s gross salary is made each month, and, with an equal amount contributed by the school, is paid into the national health insurance programme. Employees are covered by the plan for most medical, dental, hospital, and surgical costs, including consultations with physicians, eyeglasses, and the cost of prescriptions.

Dependents (spouse, children, etc.) living in Luxembourg with the employee will only be covered by the CNS once the employee has completed the formalities of becoming a resident in Luxembourg. However, the dependents will then be covered retroactively back to the employee’s first day of employment. The school strongly recommends that all employees ensure that their dependents are covered by some sort of additional health insurance until such time as the formalities for becoming resident have been finished.

#### Public pension fund

All ISL employees must, by law, be enrolled in the **Caisse des Pensions (“CP”)**. A deduction (8%) from the employee’s gross salary is made each month for payment into the CP and is matched by an equal contribution from the school and from the Luxembourg government. These contributions will, in the manner prescribed by Luxembourg law, entitle employees to a pension upon retirement.

#### Public accident insurance

Members of the staff at ISL, like the pupils, are covered under obligatory government accident insurance for medical costs arising out of accidents which occur to them at school, while going to and from school, or while supervising school-sponsored activities (whether on or off school grounds, during or after normal school hours).

#### Child Benefit Allowances

A family allowance (“allocation de famille”) is paid to the parents or guardians of a child resident in Luxembourg. The monthly rate was set by the Luxembourg government on 1 August 2016 at EUR 265 per child. An additional EUR 20 will be paid each month to parents of children older than 6 years and an additional EUR 50 will be paid each month to parents of children older than 12 years of age.