



CONTRIBUTION DETAILS GRAPHICS AND MEDIA INDUSTRIES 2023

You and your employees pay contributions for their pensions. You deduct the part that your employees pay from their salary. You use these details to calculate how much contribution you have to pay to us.

1. Contribution percentages

These are the contribution percentages for 2023:

Basic scheme

Total contribution	: 22.65% of the pensionable earnings
Employer's share	: 13.64%
Employee's share (maximum)	: 9.01%

Additional accrual partner's pension

Additional accrual partner's pension 0-35%	: 2.50% (with an accrual of 1.57%)
Additional accrual partner's pension 35-70%	: 5.20% (with an accrual of 1.57%)

2. Salary details

You pay contributions on part of the salary: the pensionable earnings. This is how you calculate the pensionable earnings:
Pensionable salary - offset sum + pensionable earnings

Pensionable salary	: The fixed gross (part-time) monthly or period salary (4 weeks) as applicable on 1 January (or at the time of joining) including personal allowances as they apply on 1 January of the current year. A shift allowance effectively paid out in the period must also be included in the wage assessable for social insurance. This total must be multiplied by the holiday allowance.
Maximum pensionable salary	: € 66,956 per year
Offset sum	: € 16,446 per year
Maximum pensionable earnings	: € 50,510 per year

3. Scheme details

These are the details for 2023:

Accrual percentage	: 1.57%
Partner's pension	: 70% of the retirement pension, fully on a risk basis
Waiver of contribution occupational disability	: up to 70% in 6 categories
Start pension accrual	: 1st working day
End pension accrual	: 1st day of the month in which your employee receives state pension. If your employee leaves employment early, the pension accrual will stop on the day he or she leaves.

Please note: If you are voluntarily affiliated with us, or have made other arrangements, other contributions and amounts may apply to you.