

Luxembourg

Luxembourg Gazettes Modified 2024 Income and Wage Tax Tables

28 December 2023

Report from Dr René Offermanns, Principal Associate, IBFD

Luxembourg has gazetted the modified income and wage tax tables applicable from 2024. Samples are produced below.

Income Tax Table

Amount (EUR)	Class 1	Class 1A	Class 2
12,600	12	0	0
25,000	1,345	14	0
50,000	8,020	7,238	2,691
75,000	17,762	16,988	7,913
100,000	27,512	26,738	16,040
111,600	33,854	30,854	20,139

For income exceeding EUR 111,650 the tax is calculated by means of the following tables:

Amount (EUR)	Class 1	Class 1A
110,600 – 165,600	0.40 x I – 12,591.54	0.40 x I – 13,365.09
165,650 – 220,750	0.41 x I – 14,247.54	0.41 x R – 15,021.09
220,800 or more	0.41 x I – 16,455.42	0.41 x R – 17,228.97

I = Income rounded down to the lowest EUR 50.

Amount (EUR)	Class 2
110,600 - 220,800	0.39 x I – 22,975.02
220,850 – 331,200	0.40 x I – 25,183.08
331,250 – 441,550	0.40 x I – 28,495.08
441,600 or more	0.40 x I – 28,495.08

The surcharge for income exceeding EUR 150,000 for (class 1 and class 1a) and for income exceeding EUR 300,00 for class 2 is calculated by means of the following tables:

Amount (EUR)	Class 1	Class 1A
150,050 or more	0.09 x tax – 948.16	0.09 x tax – 932.68

Amount (EUR)	Class 2
300,050 or more	0.09 x tax – 1,896.32

Wage Withholding Tax Table

Amount (EUR)	Class 1	Class 1A	Class 2
13,650	16	0	0
25,000	1,285	0	0
50,000	8,166	7,319	2,724
75,000	18,788	17,961	8,322
100,000	29,011	28,184	16,747
111,600	33,854	33,026	21,561

For income exceeding EUR 111,650 the tax is calculated by means of the following tables:

Amount (EUR)	Class 1	Class 1A
111,650 – 166,600	$0.40 \times I - 12,999.54$	$0.40 \times I - 13,773.09$
166,650 – 221,800	$0.40 \times I - 14,665.74$	$0.41 \times I - 15,439.29$
221,850 or more	$0.40 \times I - 16,883.82$	$0.41 \times I - 17,657.37$

I = Income rounded down to the lowest EUR 50.

Amount (EUR)	Class 2
111,650 – 221,800	$0.39 \times I - 23,372.82$
221,850 - 332,200	$0.40 \times I - 25,591.01$
332,250 – 442,550	$0.41 \times I - 28,913.28$
442,600 or more	$0.42 \times I - 33,339.24$

The surcharge for income exceeding EUR 151,020 for (class 1 and class 1a) and for income exceeding EUR 301,020 for class 2 is calculated by means of the following tables:

Amount (EUR)	Class 1	Class 1A
151,050 or more	$0.09 \times \text{tax} - 948.16$	$0.09 \times \text{tax} - 932.68$

Amount (EUR)	Class 2
300,050 or more	$0.09 \times \text{tax} - 1,896.32$

The tables, published in the Official Gazette no. 827 of 22 December 2023, are available [here](#) (in PDF and French only).

Note: Tax class 1 applies to taxpayers who are single or live alone or married persons who opted to be taxed individually, with or without children.

Tax class 1a applies to taxpayers of class 1 who are in reduced circumstances because they are widowed, or over 64 years of age on 1 January of the tax year or because they are living alone with dependants in their household.

Tax class 2 applies to jointly assessed married couples.

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