« RESILIENZPAK 2026 »

TRIPARTITE AGREEMENT OF JUNE 8, 2026 – MAIN MEASURES

During the Tripartite meetings, the social partners reached an agreement aimed at supporting the purchasing power of households and employees through fiscal adjustments and targeted aid. At the same time, the objective is to avoid the impact of another short-term indexation on companies.

Strenghtening for Purchasing Power

(Re-)Introduction of a new cyclical tax credit (crédit d'impôt conjoncture) to support employees and self-employed individuals:

- Applicable (retroactively) from June 1, 2026, until December 31, 2026,
- Equivalent to adjusting the tax scale by the value of one index slot,
- In a second stage, it will be permanently integrated into the tax scale starting January 2027,

Social Minimum Wage

The social minimum wage is set to increase in several stages during 2027 by approximately +€200 net:

- Structural increase of 3.8% as of January 1, 2027 – representing approximately +€105 gross extra per month (measure announced in March 2026).
- Social minimum wage tax credit (CISSM) increased from €81/month to €179/month as of January 1, 2027.
- Additional increase of the CISSM from €179/month to €200/month starting July 1, 2027.

The CISSM measures will apply on a degressive scale to all individuals earning up to €3,600 gross and are long-term measures. Indeed, these measures are scheduled to remain in place after 2028 and the planned tax reform. The "tax exemption" of the social minimum wage, achieved through tax credits, remains in force.

Home Savings Scheme

Abolition of the 40-year age limit to qualify for the doubling of tax-deductible contributions in the tax return. This measure will allow a larger number of taxpayers to benefit from the tax advantages related to home savings, regardless of their age. The ceiling will now be €1,344 per year and per person.

Doubling of the Refund Ceiling – Super-Reduced VAT Rate (Housing)

When building or renovating a property, for example, it is possible to benefit from the super-reduced VAT rate of 3%. The existing ceiling of €50,000 refunded by the AED will increase to €100,000.

This measure is still subject to approval by the European Commission.

Corporate Aids

Aids for companies are also planned but details are yet to be finalized.

Fiduciaire Eurolux - Société Anonyme
196, Rue de Beggen L-1220 Luxembourg - Tel: (+352) 33 59 39-1 - Fax: (+352) 33 59 36 - info@eurolux.lu