

## PAYROLL ALERT

### REFIXATION DES TRANCHES EN MATIÈRE DE SAISIES ET DE CESSIONS

Le règlement grand-ducal du 1er mars 2023<sup>1</sup> refixe les tranches saisissables et cessibles, alors que les taux de cessibilité et saisissabilité restent inchangés. Ce changement entrera en vigueur en date du 1er avril 2023. Les tranches sont refixées comme suit :

	Tranches applicables jusqu'au 31 mars 2023	Tranches applicables à partir du 1er avril 2023	Taux
1 <sup>ère</sup> tranche	≤ €722,00	≤ €850,00	0%
2 <sup>ème</sup> tranche	> €722,00 - ≤ €1.115,00	> €850,00 - ≤ €1.300,00	10% (15%) *
3 <sup>ème</sup> tranche	> €1.115,00 - ≤ €1.378,00	> €1.300,00 - ≤ €1.600,00	20% (30%) *
4 <sup>ème</sup> tranche	> €1.378,00 - ≤ €2.296,00	> €1.600,00 - ≤ €2.600,00	25% (40%) *
5 <sup>ème</sup> tranche	> €2.296,00	> €2.600,00	100%

\* Les taux de 15%, 30% et 40% s'appliquent uniquement en cas de cession et à condition que la cession soit consentie à l'occasion d'un contrat d'épargne ou de prêt destiné à l'acquisition, la construction ou la transformation d'un immeuble ou d'une part d'un immeuble.

<sup>1</sup> Mémorial A 106 du 7 mars 2023



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