



## PAYROLL ALERT

### NEUFESTSETZUNG DER PFÄNDUNGS – UND ABTRETUNGSGRENZEN

Die großherzogliche Verordnung vom 1. März 2023 legt neue Pfändungs- und Abtretungsgrenzen fest, die pfänd- und abtretbaren Sätze gelten unverändert fort. Diese Änderung tritt zum 1. April 2023 in Kraft. Die neue Pfändungs- und Abtretungsgrenzen sind wie folgt festgelegt :

	<u>Bis zum 31. März 2023 anwendbare Tranchen</u>	<u>Ab dem 1. April 2023 anwendbare Tranchen</u>	<u>Sätze</u>
1. Tranche	≤ €722,00	≤ €850,00	0%
2. Tranche	> €722,00 - ≤ €1.115,00	> €850,00 - ≤ €1.300,00	10% (15%) *
3. Tranche	> €1.115,00 - ≤ €1.378,00	> €1.300,00 - ≤ €1.600,00	20% (30%) *
4. Tranche	> €1.378,00 - ≤ €2.296,00	> €1.600,00 - ≤ €2.600,00	25% (40%) *
5. Tranche	> €2.296,00	> €2.600,00	100%

\* Die Sätze von 15%, 30% und 40% gelten nur bei Abtretungen und auch nur unter der Voraussetzung, dass die Abtretung im Zusammenhang mit einem Spar- oder Kreditvertrag zur Finanzierung des Erwerbs, des Baus oder des Umbaus einer Immobilie oder eines Teils einer Immobilie geschlossen wurde.

<sup>1</sup> Amtsblatt A 106 vom 7. März 2023

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## SIE BENÖTIGEN WEITERE INFORMATIONEN?

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