



LEGAL ALERT

07 June 2023

Ongoing professional internship agreements concluded before May 1st 2023 | Communication to the Social Security

On May 30th, 2023, the Social Security posted a communication referent to the obligation for companies to communicate the professional internships initiated before May 1st, 2023, and still in force to this date.

As professional internship agreements are now equivalent to employment agreements, for Social Security purposes, a TSU (Single Social Tax) of 34,75% should be applied to such agreements from May 1st, 2023, on inclusive to internship agreements entered into up to April 30th, 2023.

It is further informed that, under the terms of the abovementioned communication, the professional internships legally required for purposes

of obtaining a professional qualification for the performance of a certain profession are equally covered by this framework.

Companies must communicate the professional internship agreements entered into before May 1st, 2023, and still in force to this day, indicating as starting date May 1st, 2023 (and not the date of commencement of the internship).

This communication shall be made through the Social Security Direct.

For more information on this subject, please contact:



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