

MINISTRY OF ECONOMY AND FINANCE

Order of the Minister of Economy and Finance dated 11 March 2014, fixing the minimum contribution rate paid by the employee in collective life insurance contracts.

The Minister of Economy and Finance,

Having regard to the constituent law n° 2011-6 dated 16 December 2011, relating to the temporary organization of public authorities,

Having regard to law n° 2013-54 dated 30 December 2013, relating to the appropriations law for the year 2014 and notably its article 24,

Having regard to the code of individual income tax and corporation tax promulgated by law n° 89-114 dated 30 December 1989 and notably its article 39,

Having regard to the insurance code promulgated by law n° 92-24 dated 9 March 1992, as amended and completed by subsequent texts.

Orders the following:

Article one - The minimum contribution rate paid by the member in the collective life insurance contracts, provided for by paragraph 2 of paragraph I of article 39 of the code of individual income tax and corporation tax, is fixed as follows :

- 10% for the contracts that guarantee a capital or a revenue or units of account poured at the time of departure of the member to retirement in accordance with one of the compulsory retirement modes,

- 5% for the contracts that guarantee a capital or revenue or units of account, aiming at the motivation of employees in accordance with the decisions of the enterprise, poured independently of the departure of the member to retirement,

- 1 % for the contracts that guarantee a capital or revenue in the event of death.

Art. 2 - The order herein shall be published in the
Official Gazette of the Republic of Tunisia.

Tunis, 11 March 2014.

The Minister of Economy and Finance

Hakim Ben Hammouda

Visa

The Head of Government

Mehdi Jomaa