

Contribution rates and ceilings for employees with contracts, government, autonomous and decentralized institutions employees From January to December 2021				
Contribution	Social Security Insurance (disability, old age and death) %	Health Care Insurance (sickness and maternity) %	Professional Risk Insurance System %	Total %
Ceiling	10,282.37	9,849.70	9,849.70	----
Government	0.5%	0.5%	0.0%	1.0%
Employee	1.0%	2.5%	0.0%	3.5%
Employer	2.0%	5.0%	0.2%	7.2%
Total	3.5%	8.0%	0.2%	11.7%
Maximum contribution in lempiras				
Contribution	Social Security Insurance (disability, old age and death)	Health Care Insurance (sickness and maternity)	Professional Risk Insurance System %	Quotable amount %
Government	51.41	49.25	0.00	100.66
Employee	102.82	246.24	0.00	349.07
Employer	205.65	492.49	19.70	717.83
Total	359.88	787.98	19.70	1,167.56

Contribution rates and ceilings for permanent employees of government, autonomous and decentralized institutions From January to December 2021			
Contribution	Health Care Insurance (sickness and maternity) %	Professional Risk Insurance System %	Total %
Ceiling	9,849.70	9,197.99	----
Government	0.5%	0.0%	0.5%
Employee	2.5%	0.0%	2.5%
Employer	5.0%	0.2%	5.2%
Total	8.0%	0.2%	8.2%
Maximum contribution in lempiras			
Contribution	Health Care Insurance (sickness and maternity)	Professional Risk Insurance System %	Quotable amount
Government	49.25	0.00	49.25
Employee	246.24	0.00	246.24
Employer	492.49	19.70	512.18
Total	787.98	19.70	807.68

Contribution rates and ceilings for employees and private sector companies with 11 or more employees From January to December 2021				
Contribution	Social Security Insurance (disability, old age and death) %	Health Care Insurance (sickness and maternity) %	Professional Risk Insurance System %	Total %
Ceiling	10,282.37	9,849.70	9,849.70	----
Employee	2.5%	2.5%	0.0%	5.0%
Employer	3.5%	5.0%	0.2%	8.7%
Total	6.0%	7.5%	0.2%	13.7%
Maximum contribution in lempiras				
Contribution	Social Security Insurance (disability, old age and death)	Health Care Insurance (sickness and maternity)	Professional Risk Insurance System %	Quotable amount %
Employee	257.06	246.24	0.00	503.30
Employer	359.88	492.49	19.70	872.07
Total	616.94	738.73	19.70	1,375.37

Contribution rates and ceilings for employees and private sector companies with 10 or less employees (MSMEs) From January to December 2021				
Contribution	Social Security Insurance (disability, old age and death) %	Health Care Insurance (sickness and maternity) %	Professional Risk Insurance System %	Total %
Ceiling	10,268.86	9,849.70	9,849.70	----
Employee	1.60%	2.5%	0.0%	4.1%
Employer	2.60%	5.0%	0.2%	7.8%
Total	4.2%	7.5%	0.2%	11.9%
Maximum contribution in lempiras				
Contribution	Social Security Insurance (disability, old age and death)	Health Care Insurance (sickness and maternity)	Professional Risk Insurance System %	Quotable amount %
Employee	164.30	246.24	0.00	410.54
Employer	266.99	492.49	19.70	779.17
Total	431.29	738.73	19.70	1,189.72