

April 2018

Occupation of students during school holidays

Each employer can hire students during school holidays ...

Which conditions have to be respected for this type of contract?

1. What is a student?

A student is:

- Aged between 15 and 27 years
- Registered in a (Luxembourgish or foreign) school
- Having completed or dropped out of school, if registration ended in the 4 months preceding the employment start

2. Student contract

Each employer has to prepare an *employment contract for student*, which as to be signed at the latest when the student starts to work.

This contract has to:

- be concluded in writing in 3 copies (employer, student, ITM – *Inspection du Travail et des Mines du Luxembourg*), and signed by the employer and the student (and his legitimate if he is minor)
- Duration of the occupation : maximum 2 months per calendar year (even in case of multiple contracts)
- Mandatory informations :
 - Name, first name, birthdate and address of the student
 - Name and address of the employer
 - Date of beginning and end of the contract

- Nature / object of the contract
- Daily and weekly working hours
- Agreed salary and payment frequency

- Between 15 and 18 years old :
 - No Sunday work
 - No work on Luxembourg legal holidays
 - No overtime
 - No night work(Exception: ministerial authorisation, which may allow work until 10 pm)

3. Social insurance

The employer has to declare the student to the Luxembourg Social Security Department (*CCSS - Centre Commun de la Sécurité Sociale*).

No contributions to health, pension and care insurance have to be calculated and paid, however the contribution to the accident insurance will be in charge of the employer.

4. Income taxes

No income taxes have to be deducted from the salary paid to students during school holidays, nevertheless the employer has to apply for an income tax exemption at the Luxembourg Tax Authorities (for any hourly salary equal or less than 14 EUR).

5. Salary

The remuneration equals to 80 % of the social minimum wage to be paid to a non-qualified employee (*index 794.54, valid on 01.01.2017*) :

	Hourly wage	Monthly wage
18 years old and older:	9.2420	1598.87
Between 17 and 18 years old:	7.3936	1279.10
Between 16 and 17 years old:	6.9315	1199.15

- Legal holidays : not remunerated
- The salary paid cannot exceed 14 EUR per hour.

6. Holidays, illness, legal holidays, Sunday work, overtime

- Holidays:
 - no annual recreation holiday
 - entitled to extraordinary holiday, but not paid
- Illness : not remunerated (no compensation money is paid by the Luxembourg Health Care)
- Legal holiday : The adolescent (between 15 and 18 years old) is not allowed to work on a statutory holiday (except in case of ministerial authorisation *)
- Sunday work: The adolescent (between 15 and 18 years old) is not allowed to work Sundays (except in case of ministerial authorisation *)

**In case of 'force majeure', a ministerial authorisation has to be introduced*

- Weekly rest: For each 7-day period, the adolescent (between 15 and 18 years old) has to rest 2 consecutive days, (including normally Sundays).

7. Termination of the employment contract for student

Generally, the employment contract for students cannot be terminated, but expires on term.

A termination by mutual agreement and termination for serious misconduct are however possible.

8. Steps

- Establish a student employment contract (in 3 copies: student, employer, ITM)
- Affiliate the student to the CCSS (by adding a copy of the student employment contract and the school certificate)
- Apply for the income tax exemption at the Luxembourg Tax Authorities
- Send a copy of the student employment contract, as well as the school certificate to 'ITM – Inspection du Travail et des Mines' (within 7 days of the start of work)

9. Legal references

Luxembourg Labour Law
Art. L.151-1 – L.151-9
Art. L.341-1 – L.341-3
Art. L.344-1 – L.344-17

Do not hesitate to contact us for further information's on this subject

Fisogest S.A. publishes this article for informational purposes only, and cannot be held responsible for errors or omissions.