CHAMBRE DES SALARIÉS
LUXEMBOURG

ACEL

YOUTH

SEPTEMBER 2024 Updated version: may 2025

DOING AN INTERNSHIP OR WORKING AS A SCHOOL OR COLLEGE STUDENT

YOU'LL NEVER WORK ALONE.

IMPRESSUM

CHAMBRE DES SALARIÉS
(CSL)

18 rue Auguste Lumière
L-1950 Luxembourg

T. (+352) 27 494 200

www.csl.lu
csl@csl.lu

ACEL - DE STUDENTEVERTRIEDER
(Association des Cercles d'Étudiants Luxembourgeois Asbl.)

2 avenue de l'Université
L-4365 Esch-sur-Alzette

T. (+352) 20 60 84 84

www.acel.lu
contact@acel.lu

The information contained in this work is in no way prejudicial to legal documents or their interpretation or application by State administrations or jurisdictions.

The greatest care has been exercised in producing this work. Neither the publisher nor the author may be held liable for any omissions or errors or for any consequences arising from the use of the information presented in this work.

All translation, adaptation and reproduction rights by any means whatsoever are reserved for all countries.

It is prohibited to reproduce this work partially or fully, especially by photocopies, to store it in a database or to communicate it to the public in any form and by any means whatsoever without the express, written authorisation by the publisher or the author.

In this publication, the masculine gender is used indiscriminately and only for the purpose of simplicity.

The translation of legislation is not legally binding but is for information purposes only. Only the official French version of the legislation has legal force.

SUMMARY

I. Preliminary explanations p. **9**

II. Mandatory internships as part of a training course p. **11**

III. Practical training outside the school curriculum p. **17**

IV. Employing school pupils and students during academic holidays p. **23**

V. Employing school pupils and students on fixed-term contracts (CDD) p. **27**

VI. Other contracts for acquiring occupational experience p. **33**

VII. Useful contacts p. **35**

Nora BACK
President of the Chamber of Employees

PREFACE

Dear Pupils and Students,

For many of you, internships or student jobs during the summer holidays are a first approach to the world of work. For several days or weeks, you become immersed in a new universe, gradually discovering how it works and what the rules of the game are.

Occupational immersion is undeniably a very important step in the educational process. It allows you to get to know the reality of a job and acquire a precise idea of what you want to do with your career. It's also an opportunity to gain valuable experience and forge connections with potential employers.

But, the first steps in the business world also hold a lot of unknowns, especially with regard to the legal framework for employing pupils and students.

With the passing of the Act of 4 June 2020, amending the Labour Code with a view to introducing a system of internships for pupils and students, internships organised as part of a training programme and internships carried out voluntarily outside the school curriculum are now regulated.

This booklet explains your rights and the terms and conditions of your employment. But rather than stopping at internships, we also include the topic of youth employment during and outside school holidays, in order to give you a more complete overview of the rules that are there to protect you.

The purpose of this booklet is to provide answers to the following questions:

- What rights does an internee or young worker have?
- What are the employer's obligations?
- What different types of internships are there and under what terms and conditions are they organised?
- What pay is provided for by law?
- Is it possible to work and study at the same time?

We hope that this booklet will be useful to you throughout your whole journey at school and as a student.

Gianni DI PAOLI
President of the ACEL

PREFACE

Dear reader,

An internship during your university or high school studies can help you take your first important steps in the world of work and gain professional experience. Whether it's a compulsory placement, which allows you to put into practice what you've learnt at university or college, or a voluntary placement, which can help you shape your future.

In 2020, the first version of the law on internships was adopted, providing a legal framework for internships for pupils and students in Luxembourg. As a result, fair access to an internship is guaranteed and internships have uniform regulations.

In 2023, the law on work placements was amended for the first time. A few details were adjusted and now all work placements for pupils and students in Luxembourg are covered by this law.

To make all the information on this law easier to understand and to explain what it means for you if you want to do a traineeship during your university or high school studies, this publication has been drawn up in collaboration with the Chamber of Employees (Chambre des salariés – CSL), whom we would like to thank warmly for their good cooperation.

Here you will find an overview of the most important aspects of traineeships and answers to most of your questions. However, if you have a more specific question before, during or after your internship and you can't find the answer here, you can always contact us directly, the CSL or another player in the sector. You will find more information at the end of this publication.

I. PRELIMINARY EXPLANATIONS

What is the difference between a student internship and a student job?

An internship differs from student work in that it provides information, guidance and training. It has an essentially educational purpose. Depending on the duration of the internship, the intern may or may not be paid.

In a student job, the young worker offers his or her services to the employer in return for payment during the school holidays or outside the school holidays. The employer may hire a student in the form of a student contract [1] or a fixed-term employment contract.

On the other hand, a student trainee must not be assigned to tasks requiring performance comparable to that of a normal employee. The Labour Code provides that a trainee must not replace permanent jobs, or an employee who is temporarily absent, or be occupied to meet temporary workloads.

Another characteristic of the internship is that interns are supervised by a mentor whose mission is to accompany, guide and advise them throughout the internship.

1 Pupil or student employment contract

II. MANDATORY INTERNSHIPS AS PART OF A TRAINING COURSE

What internships are involved?

These are compulsory internships provided for in the framework of a training programme of a Luxembourg or foreign educational establishment (e.g. internships prescribed as part of a bachelor's degree, BTS or master's degree, but also internships that are part of training programs preparing for regulated professions (doctor, health professions, teacher, architect...)

Which internships are not dealt with?

Certain categories of internships are governed by special legal provisions.

This chapter does not apply to:

- **Internships carried out as part of vocational training**

  These are internships required as part of a course of professional training leading to a diploma of professional aptitude (DAP), a diploma as technician (DT) or another diploma organised within the context of cross-border learning. These internships are governed by sections L.111-1 to L.111-12 of the Labour Code and the related Grand Ducal regulations.

  For more information, refer to the publication "Mes droits et obligations d'apprenti" on our website:

  www.csl.lu
  Section: Library > Publications > Young people

- **Educational or vocational guidance internships ("Schnupperstagen")**

  These are very short guidance courses organised by high schools or the Psychosocial and School Support Service (SEPAS) as part of the secondary education curriculum.

Where can I do an internship?

It is possible to carry out an internship in a company, an association, a public authority or in the Luxembourg contractual sector.

How many interns can a company take on?

There are no limitations for this type of training course.

Who is to be considered as the internship boss?

The placement supervisor may be the head of the company or his representative. The training supervisor may delegate the tasks relating to the training periods carried out in the company to another trusted person, in particular the head of personnel or the training manager.

Does the trainee have to be monitored by a mentor?

Yes, each trainee must be assigned a mentor who is responsible for integrating him or her into the company as well as possible, ensuring regular follow-up, answering questions, and giving advice and guidance.

For internships lasting at least four weeks, the mentor must give a critical and detailed assessment at the end of the internship.

What conditions must the internship meet?

The internship must be informative, provide guidance and of a vocational nature.

Trainees may not be assigned to tasks requiring performance comparable to that of an employee. They may not replace a permanent job or a temporarily absent employee, nor may they be used to address temporary workloads.

Each trainee must be assigned a mentor.

Do I have to sign an internship agreement?

Yes, an internship agreement must be signed by interns, their legal representative if they are a minor, the internship supervisor and, if applicable, the educational institution.

Generally, the educational institution will provide an internship agreement for internships that are part of its training programs.

What should the internship agreement include?

The internship agreement must include:

- the activities performed by the trainee;
- the start and end dates of the traineeship, as well as the maximum weekly attendance time of the trainee;
- the terms and conditions of leave of absence, in particular to present themselves to a potential employer;
- if applicable, the trainee's compensation;
- the appointment of a mentor;
- any benefits the trainee may receive (e.g. benefits in kind relating to food, accommodation or reimbursement of expenses);
- the social protection scheme from which the trainee benefits, in particular as regards accident insurance;
- the procedures for unilateral or mutually agreed termination of the internship agreement before the end of the internship.

For more information:

www.csl.lu
Section: Library > Sample models > MT 3ter – Convention de stage obligatoire

What is the maximum duration of an internship?

There are no limitations for this type of training course.

Is the trainee entitled to compensation?

The trainee's employer is not obliged to pay an allowance to the trainee if the total duration of the traineeship is less than four weeks.

If the traineeship lasts than four weeks or more, the allowance must be at least 30% of the minimum social wage for unskilled workers.

Periods of internship with the same internship supervisor during the same school year or year of study are added together and treated as a single internship.

The internship employer is of course free to pay more than the legal minimum, if he so wishes.

What if the educational institution prohibits compensation for the internship?

If the educational institution expressly prohibits any compensation for the internship and makes this prohibition a condition for recognition of the internship, an exception to the principle of compensation may be made.

If the internship agreement drawn up by the educational institution contains a clause prohibiting compensation, the intern must, before the start of the internship, submit the internship agreement to the Minister of Labour for certification of compliance with the conditions laid down by law. By virtue of this certification, the employer is not obliged to compensate the trainee.

DURATION OF INTERNSHIP	COMPENSATION	PRE-TAX MONTHLY WAGE	PRE-TAX HOURLY WAGE
Less than 4 weeks	Not mandatory	/	/
4 weeks or more	At least 30% of the minimum social wage for unskilled workers unless otherwise stipulated in the internship agreement certified by the Minister	€811.12	€4.68

(Amounts correspond to index 968.04 in force from 1 May 2025.)

Do interns have to pay taxes?

Upon request and under certain conditions, the employer may be fully exempted from withholding tax on the remuneration of a student trainee.

In this case, the latter is exempt from submitting a tax withholding slip.

The application for exemption from withholding tax on the remuneration of the pupil/student should be sent to the RTS office (Bureau d'imposition de la retenue d'impôt sur les traitements et salaires) responsible for the employer's registered office and should preferably mention:

- the name, registration number (or date of birth) and address of the person hired;
- the start and end dates of the internship agreement;
- the amount of the monthly or daily remuneration;
- a certificate of education, if the person is a student or pupil;
- confirmation from the faculty/university/school of the need for the internship, if it is part of a training program.

Authorisation is only granted if the salary net of tax and social security contributions does not exceed €16 per hour worked.

Source: https://impotsdirects.public.lu

Is the pupil/student entitled to state financial assistance for higher education?

In principle, a pupil or student who carries out a compensated internship continues to be entitled to financial assistance from the State.

The amount of financial assistance that can be awarded to a student depends on several factors, including the student's own total annual income and the income of the household in which they live. "Mengstudien.lu" (formerly "cedies.lu") offers information on eligibility for financial assistance from the State and how much can be claimed.

It also provides a simulator that allows you to calculate your financial support online:

www.mengstudien.lu
Section: State financial aid > State financial aid AIDEFI

Does the trainee have to be affiliated to the social security system?

The following do not need to be declared to the Joint Social Security Center (CCSS):

- Pupils and students undertaking a work placement prescribed by a Luxembourg educational establishment (covered by school accident insurance);
- Pupils and students domiciled in Luxembourg undertaking a work placement prescribed by an educational establishment abroad (covered by school accident insurance);
- Students domiciled abroad, undertaking a training period in Luxembourg prescribed by an educational establishment established abroad and who are covered against the risk of accidents at work in their country of residence.

On the other hand, students domiciled abroad and undertaking a work placement in Luxembourg who are not covered against the risk of accidents at work in their country of residence must be declared to the CCSS. They are treated in the same way as employees and must be compulsorily affiliated for all social security risks.

However, if the work placement does not exceed 3 months per calendar year, the trainee is exempt from sickness and pension insurance and is only affiliated for the risk of accident. Note that the maximum duration of 3 months also applies in the case of several work placement contracts.

Source: https://ccss.public.lu

What other legal provisions protect the trainee?

The legal provisions of the Labour Code concerning working hours, weekly rest, paid annual leave, statutory holidays, sexual harassment, and health and safety at work also apply to trainees.

The provisions relating to the employment of young employees shall also apply.

Do trainees who are minors enjoy special protection by virtue of their age?

Trainees under the age of 18 are protected by the special provisions of the Labour Code applicable to young workers.

In principle, it is forbidden to employ young people in work that exposes them to specific risks to their safety and health, as well as their physical, mental, spiritual, moral, or social development.

Under the age of 18, young people are also particularly protected as regards working conditions (working hours, rest periods, work on Sundays and public holidays, etc.). For more information:

www.csl.lu
Section: Your rights > Youth > Working Time

Can an internship be done part-time?

Yes, it is possible to do an internship part-time, for example, so that a person can prepare for an exam at the same time or take care of a sick parent or a small child.

If the trainee and the employer conclude a part-time traineeship agreement, the maximum duration of the traineeship is calculated in hours and the compensation for the hours worked is calculated according to the hourly minimum social wage.

What are the terms for terminating the internship agreement?

The terms for unilateral termination or mutual agreement to terminate the internship agreement before its completion must be agreed upon by the parties. They must be explicitly stated in the internship agreement.

Is the internship supervisor obliged to keep a register of internships?

The trainee employer must keep a register of traineeships. This register of traineeships must be available for consultation at any time by the staff delegation and must be made accessible to the Inspectorate of Labour and Mines (ITM) on request.

Who supervises the internships?

The Inspectorate of Labour and Mines (ITM) is responsible for monitoring the application of the legal provisions of the Labour Code relating to internships.

Which court has jurisdiction in case of disputes?

In the event of disputes relating to internship contracts, the Labour Courts shall have jurisdiction.

III. PRACTICAL TRAINING OUTSIDE THE SCHOOL CURRICULUM

What kind of placements are covered here?

Traineeships are non-compulsory traineeships, carried out voluntarily by a pupil or student during or directly after studies, to acquire a first professional experience or to better orientate oneself in the choice of studies or further studies.

The arrangements described in this chapter are without prejudice to the application of special legal or regulatory provisions on traineeships and apprenticeships.

Who can benefit from a practical training period?

Pupils/students who are enrolled in a Luxembourg or foreign educational institution and who are regularly following a study program may do a practical training period.

People who are not/no longer enrolled in an educational institution cannot, in principle, benefit from this type of training.

However, there are exceptions:

- persons who have obtained a Luxembourg secondary school leaving certificate or equivalent and who are no longer enrolled in an educational establishment are eligible, provided that the entire traineeship takes place within 12 months of the last school enrolment that led to the certificate in question;
- persons who have successfully completed a first cycle of higher or university education (licence or BTS) and who are no longer enrolled in an educational establishment are also eligible, provided that the entire traineeship takes place within 12 months of the last school enrolment that led to the award of one of the diplomas concerned.

In other words, holders of a baccalaureate, a BTS or a bachelor's degree who have just completed their respective studies and are no longer enrolled in an educational establishment have one year immediately after leaving the school system to complete a practical training period.

Where can you do an internship?

It is possible to do an internship in a company, an association, a public authority or in the contractual sector.

How many trainees can a company take on?

The number of traineeships in progress may not exceed 10% of the company's workforce.

Companies with fewer than 10 employees may take on one trainee at a time.

However, these limitations do not apply during the period from 1 July to 30 September inclusive.

Who is to be considered as the internship supervisor?

The traineeship supervisor can be the head of the company or his delegate. The traineeship supervisor may delegate the tasks related to traineeships in the company to another trusted person, such as the head of personnel or the training manager.

Does the trainee have to be monitored by a tutor?

Yes, each trainee must be assigned a tutor who is responsible for integrating him into the company as well as possible, ensuring regular monitoring, answering his/her questions and giving advice and guidance.

For traineeships lasting at least 4 weeks, the tutor must give a critical and detailed assessment at the end of the traineeship.

What conditions must the placement fulfil?

The traineeship must be for information, guidance and vocational training.

The trainee may not be assigned to tasks requiring performance comparable to that of an employee. He may not replace a permanent job, or an employee who is temporarily absent, nor may he be used to cope with temporary work overloads.

Each trainee must be assigned a tutor.

Do I have to sign an internship agreement?

Yes, an internship agreement must be signed by the intern, his/her legal representative if he is a minor, and the internship manager.

What should be included in the internship agreement?

The agreement must mention:

- the activities entrusted to the trainee;
- the start and end dates of the internship, as well as the maximum weekly attendance time of the intern;
- the terms of leave of absence, in particular for reporting to a potential employer;
- where appropriate, compensation for the trainee;
- the appointment of a tutor;
- any benefits the trainee may receive (e.g. benefits in kind relating to catering, accommodation or reimbursement of expenses);
- the social protection scheme from which the trainee benefits, particularly as regards accident insurance;
- the arrangements for terminating the internship agreement unilaterally or by mutual agreement before the end of the internship.

Sample model available here:

www.csl.lu
Section: Library > Sample models > MT 3bis – Practical training agreement

What is the maximum duration of an internship?

The duration of a traineeship is limited to 6 months within a period of 24 months with the same employer.

Is the trainee entitled to compensation?

Trainee compensation is not compulsory if the traineeship lasts less than 4 weeks.

If the traineeship lasts between 4 and 12 weeks inclusive, the compensation should be 40% of the minimum social wage for unskilled workers.

If the traineeship lasts between 13 and up to and including 26 weeks, the allowance should be 75% of the minimum social wage for unskilled workers.

Periods of work experience with the same employer, either during the same school year or year of study, or during the 12 months following the last school enrolment, are added together and considered as a single work experience period.

If the trainee has completed a first cycle of higher or university education, i.e. if he already has a BTS or bachelor's degree, the percentage due to him/her is calculated on the basis of the minimum social wage for skilled employees.

The trainee's employer is, of course, free to pay a higher allowance than the statutory minimum, if he or she so wishes.

DURATION OF TRAINEESHIP	MINIMUM MONTHLY COMPENSATION		MINIMUM HOURLY COMPENSATION	
	Trainee not having completed 1st cycle of higher or university education	Trainee holding a 1st cycle higher education or university degree	Trainee not having completed 1st cycle of higher or university education	Trainee holding a 1st cycle higher education or university degree
Less than 4 weeks	Not mandatory	Not mandatory	Not mandatory	Not mandatory
4 to 12 weeks inclusive	40% of the minimum social wage for unskilled employees = €1,081.49	40% of the minimum social wage for skilled employees = €1,297.79	40% of the minimum social wage for unskilled employees = €6.25	40% of the minimum social wage for skilled employees = €7.50
13 to 26 weeks inclusive	75% of the minimum social wage for unskilled employees = €2,027.80	75% of the minimum social wage for skilled employees = €2,433.36	75% of the minimum social wage for unskilled employees = €11.72	75% of the minimum social wage for skilled employees = €14.06

(Amounts correspond to index 968.04 in force from 1 May 2025.)

Does the trainee have to pay taxes?

On request and under certain conditions, the employer may be exempted entirely from withholding tax on the remuneration of a student trainee.

In this case, the trainee is exempted from submitting a withholding tax form.

The application should preferably contain:

- the name, registration number (or, failing that, the date of birth) and address of the trainee;
- the start and end dates of the traineeship agreement;
- the amount of the monthly or daily remuneration;
- a certificate of studies, if the trainee is a student or pupil.

Authorisation is only granted if the salary net of tax and social security contributions does not exceed €16 per hour worked.

Source: https://impotsdirects.public.lu

Is the pupil/student entitled to state financial assistance for higher education?

In principle, a pupil or student who carries out a compensated internship continues to be entitled to financial assistance from the State. The amount of financial assistance that can be awarded to a student depends on several factors, including the student's own total annual income and the income of the household in which they live. "Mengstudien.lu" (formerly "cedies.lu") offers information on eligibility for financial assistance from the State and how much can be claimed. It also provides a simulator that allows you to calculate your financial support online:

www.mengstudien.lu
Section: State financial aid > State financial aid AIDEFI

Does the trainee have to be affiliated to social security?

Persons who carry out a training course on their own initiative (with or without remuneration) are obliged to declare themselves for all social security risks.

However, if the traineeship does not exceed 3 months per calendar year, only contributions for accident insurance are due. Please note that the maximum duration of 3 months also applies in the case of several internship agreements.

Source: https//ccss.public.lu

What other legal provisions protect the trainee?

The legal provisions of the Labour Code on working hours, weekly rest, paid annual leave, statutory holidays, sexual harassment, health and safety at work also apply to trainees.

The provisions relating to the employment of young employees shall also apply.

Do trainees who are minors enjoy special protection by virtue of their age?

Trainees under the age of 18 are protected by the special provisions of the Labour Code applicable to young workers.

In principle, it is forbidden to employ young people in work that exposes them to specific risks to their safety and health, as well as their physical, mental, spiritual, moral, or social development.

Under the age of 18, young people are also particularly protected as regards working conditions (working hours, rest periods, work on Sundays and public holidays, etc.). For more information:

www.csl.lu
Section: Your rights > Youth > Working Time

Can a traineeship be done part-time?

Yes, it is possible to do a traineeship part-time, so that you can, for example, prepare for an exam at the same time, or look after a sick relative or a small child.

If the trainee and the traineeship employer conclude a part-time traineeship agreement, the maximum duration of the traineeship is calculated in hours and the compensation for the hours worked is calculated according to the hourly social minimum wage.

What are the terms for terminating the internship agreement?

The terms for unilateral termination or mutual agreement to terminate the internship agreement before its completion must be agreed upon by the parties. They must be explicitly stated in the internship agreement.

Is the traineeship employer obliged to keep a traineeship register?

The traineeship employer must keep a traineeship register. This register of traineeships must be available for consultation at any time by the staff delegation and must be made accessible to the Inspectorate of Labour and Mines (ITM) on request.

Who supervises the internships?

The Inspectorate of Labour and Mines (ITM) is responsible for monitoring the application of the legal provisions of the Labour Code concerning traineeships.

Which court has jurisdiction in case of disputes?

In case of disputes related to internship agreements, the labour courts have jurisdiction.

IV. EMPLOYING SCHOOL PUPILS AND STUDENTS DURING ACADEMIC HOLIDAYS

What are the features of this type of employment?

Pupils and students who work during the school holidays receive remuneration from their employer, whether in the private or public sector.

This employment is not essentially educational in purpose, and the employer may use pupils or students to fill in for staff who are on holiday or to cope with an increased workload.

Who can work as a pupil or student during academic vacations?

The pupil or student must meet the following criteria:

- a minimum of 15 years of age and not yet have attained an age of 27 years;
- enrolled at a Luxembourg or foreign educational institution and regularly following a full-time educational curriculum there.

Some other young people are also eligible:

- persons whose school enrolment ended less than 4 months previously;
- persons whose voluntary service ended less than 4 months previously.

The other persons may therefore enter into a pupil or student employment contract for the 4 months immediately following the end of their school enrolment or volunteering assignment.

Is there a maximum employment time?

A school pupil or student may be hired for a maximum of 2 months or 346 hours in a single calendar year (from 1 January to 31 December).

The duration is also expressed in hours to allow pupils/students to enter into part-time contracts during one or more school holidays. In these cases, the grand total of the duration of the contract(s) may exceed 2 months, but nevertheless cannot exceed 346 hours over the calendar year.

This limit may not be exceeded under any circumstances, even if several different contracts are entered into during the year by the pupil or student in question, even where there is a change of employer.

Is it necessary to enter into a contract?

Yes, a contract has to be entered into in order to employ school pupils or students. This is a special contract, which does not qualify as an employment contract.

It must be entered into in writing, for each pupil or student individually, no later than the moment at which they enter into service. It cannot therefore be a verbal arrangement.

The contract has to be signed in triplicate. The first copy is kept by the employer, the second is given to the pupil/student and the third is sent by the employer to the Inspectorate of Labour and Mines (ITM) within 7 days of the start of work.

The ITM's copy can be sent to it electronically on www.guichet.lu.

If there is no written contract or if the contract is signed late, the work relationship is deemed to be an open-ended employment relationship.

What should the contract say?

The contract has to make mention of:

- the surname, first name, date of birth and home address of the pupil or student;
- the name and address of the employer;
- the start and end dates of the contract;
- the nature of the work to be performed;
- the workplace;
- daily and weekly working time;
- the agreed salary;
- the time of payment of the remuneration;
- the place where the pupil/student is lodged if the employer has undertaken to provide accommodation.

How much is the pupil's/student's remuneration?

The remuneration offered to the pupil or student may not be less than 80% of the minimum social wage for unskilled workers. This is a minimum amount, which varies according to the age of the young person.

MINIMUM SOCIAL WAGE « REDUCED » FOR PUPILS/STUDENTS		
Age	Pre-tax monthly wage	Pre-tax hourly wage
15-16 years (80% from 75% of the minimum social wage)	€1,622.24	€9.38
17 years (80% from 80% of the minimum social wage)	€1,730.39	€10.00
18 years and over (80% of the minimum social wage)	€2,162.99	€12,50

(Amounts correspond to index 968.04 in force from 1 May 2025.)

The pupils/students' remuneration is tax-free up to €16 per hour.

Do pupils/students have to pay taxes?

Upon request and under certain conditions, the employer may be fully exempted from withholding tax on the wages of a pupil/student trainee. In this case, the latter is exempt from submitting a tax withholding slip. The application for tax exemption for the pupils/students' remuneration must be sent by the employer to their relevant tax office RTS (Bureau d'imposition de la retenue d'impôt sur les salaires) and must preferably contain:

The application for waiver of withholding tax should contain:

- the name, registration number (or date of birth) and address of the person hired;
- the start and end dates of the employment contract;

- the amount of the monthly or daily remuneration;
- a certificate of education.

Authorisation is only granted if the salary net of tax and social security contributions does not exceed €16 per hour worked.

Source: https://impotsdirects.public.lu

Is the pupil/student entitled to state financial assistance for higher education?

"Mengstudien.lu" (formerly "cedies.lu") can provide additional information on eligibility conditions for State financial assistance. It also provides a simulator that allows you to calculate your financial support online:

wwww.mengstudien.lu
Section: State financial aid > State financial aid AIDEFI

Does the pupil/student need to be registered for social security?

The employer is required to make an entry declaration to the Joint Social Security Center (CCSS), to which it must attach a copy of the contract.

The employer only has to sign the student up for accident insurance and pay the related premiums, the rate of which depends on the business sector it falls under. However, the employer does not pay any social security contributions for health insurance, pension contributions or long-term care insurance.

No exit declaration is required for school pupils and students.

Is the pupil/student entitled to time off?

Pupils/students employed during the academic vacations are not entitled to paid annual leave of 26 days per year.

Exceptional furlough has to be granted by the employer in the cases provided for by law (death, childbirth, moving house, wedding, etc.), but there is no associated entitlement to remuneration.

Do pupils/students benefit from special protection?

Internees under the age of 18 are protected under the special provisions of the Labour Code that apply to young workers.

Thus, it is in principle unlawful to employ young people in work that exposes them to certain health and safety risks and risks to their physical, psychological, mental, spiritual, moral or social development. Under the age of 18, young people are also particularly protected with regard to working conditions (working time, rest time, Sunday working and public holidays, etc.). For more information:

www.csl.lu
Section: Your rights > Youth > Working time

Can the contract be terminated before it expires?

The pupil/student employment contract may be terminated by mutual agreement before the initially scheduled end date.

However, neither party to the contract can in principle terminate the contract of their own volition. Hence, the pupil/student can only resign with immediate effect in a case of serious misconduct by the employer. Similarly, the employer can only dismiss the pupil/student with immediate effect in a case of serious misconduct by the young person.

Who supervises the employment of pupils/ students?

The Inspectorate of Labour and Mines (ITM) is responsible for monitoring the application of the legal provisions of the Labour Code.

Which court has jurisdiction in case of disputes?

In the event of disputes relating to internship contracts, the Labour Courts shall have jurisdiction.

V. EMPLOYING SCHOOL PUPILS AND STUDENTS ON FIXED-TERM CONTRACTS (CDD)

What are the features of this type of employment?

This type of employment allows pupils and students to work part-time while pursuing studies at the same time. For this purpose, they enter into a fixed-term employment contract (CDD) with an employer.

This type of employment is not to be confused with employing school pupils or students during the academic vacation.

Who can benefit from this arrangement?

In order to be hired under a fixed-term contract, the pupil/student must be at least 16 years old.

In addition, they have to be registered as a school pupil or college student:

- at a Luxembourg secondary scholastic establishment or secondary polytechnic;
- in training for the higher technician's certificate issued in Luxembourg (BTS);
- in training leading to the degree of bachelor or master or in other training provided by the University of Luxembourg;
- in a higher education course leading to the degree of bachelor or master accredited in Luxembourg and issued on the territory of Luxembourg by an accredited higher education institution.

What is the maximum working time?

The working time is limited to an average of 15 hours per week over a period of one month or 4 weeks.

The pupil/student can therefore work a maximum of 60 hours per month, while the number of hours worked per week can vary, provided that they come to an average of 15 hours per week over the stated period.

What is the maximum duration of the contract?

This type of fixed-term contract can be renewed more than twice without being regarded as an open-ended employment contract, but the total duration cannot exceed 5 years.

Is it necessary to enter into a contract?

Yes, the pupil/student and the employer must conclude a fixed-term contract (CDD) in writing.

What should the contract say?

The employment contract must include the following particulars:

- the two parties' identities;
- the date of the effective start of employment;
- the workplace;
- a description of the duties and functions assigned to the employee;
- the weekly working hours agreed by the parties;
- the arrangements for splitting up the working hours over the days of the week – any change in this split is only possible by mutual agreement of the contract parties;
- where applicable, the limits, conditions and arrangements according to which overtime may be worked by the part-time employee – any change in these limits, conditions and arrangements is only possible by mutual agreement of the contract parties;
- the basic salary/pay and, where applicable, salary/pay supplements, ancillary pay, agreed bonuses or benefits as well as the frequency with which payment is made of the remuneration to which the employee is entitled;
- the duration of paid annual leave or the method of calculating paid leave;
- the length of any probationary period;
- exceptional or additional clauses agreed by the parties;
- reference to the collective bargaining agreements governing the employee's working conditions.

In addition, clauses specific to the fixed-term contract need to be added:

- the purpose of the contract: contract concluded between a registered student and an employer;
- the end date of the contract;
- if applicable, the contract-renewal clause;
- if applicable, a probationary clause.

A sample model contract is available at:

www.csl.lu
Section: Library > Sample models

How much is the pupil's/student's pay in such a fixed-term contract (CDD)?

The pupil's/student's salary must be at least equal to the minimum social wage for unskilled or skilled employees, graded according to their age without prejudice to any possible increases for night work, public holidays, Sundays or overtime work.

MINIMUM SOCIAL WAGE – UNSKILLED EMPLOYEES		
Age	**Pre-tax monthly wage for 15h/week**	**Pre-tax hourly wage**
16 years	€760.43	€11.72
17 years	€811.12	€12.50
18 years and over	€1,014.04	€15.63

MINIMUM SOCIAL WAGE – SKILLED EMPLOYEES		
Age	**Pre-tax monthly wage for 15h/week**	**Pre-tax hourly wage**
18 years and over	€1,216.68	€18.75

(Amounts correspond to index 968.04 in force from 1 May 2025.)

Does the pupil/student need to be registered for social security?

Yes, the pupil/student must be registered with all branches of social security (sickness, pension, accident and dependency).

In the event of incapacity for work, the pupil/student is entitled to paid sick leave.

Does the pupil or student have to pay tax?

Yes, the pupil's or student's salary is subject to income tax. They have to give a tax-withholding slip to their employer. The Inland Revenue offer a tax simulator that allows you to calculate your income tax liability yourself based on your tax base:

www.impotsdirects.public.lu
Section: Tax bands > Natural persons

Is the pupil/student entitled to state financial assistance for higher education?

The amount of financial assistance that can be awarded to a student depends on a number of factors, including the income of the household where they live and the student's own income.

Since a school pupil or student working whilst they are also studying has their own income, it is possible that they will only be entitled to a part of the financial assistance provided by the State, or even to no financial assistance at all.

Thus, it is provided by law that a student whose own total annual income exceeds 3.5 times the annual minimum social wage for unskilled employees cannot claim financial assistance for higher education.

When their own annual income is greater than the annual minimum social wage for unskilled employees but does not exceed 3.5 times the annual minimum social wage for unskilled employees, the student can only receive financial assistance in the form of a loan.

"Mengstudien.lu" (formerly "cedies.lu") can provide additional information on eligibility conditions for State financial assistance. It also provides a simulator that allows you to calculate your financial support online:

www.mengstudien.lu
Section: State financial aid > State financial aid AIDEFI

Is the pupil/student entitled to days off and statutory holidays?

Yes, pupils/students hired under a fixed-term contract (CDD) are entitled to a proportion of the statutory paid annual leave according to the duration of their employment contract.

Just like part-time employees, they can benefit from statutory holidays.

Do trainees who are minors enjoy special protection by virtue of their age?

Trainees under the age of 18 are protected by the special provisions of the Labour Code applicable to young workers.

In principle, it is forbidden to employ young people in work that exposes them to specific risks to their safety and health, as well as their physical, mental, spiritual, moral, or social development.

Under the age of 18, young people are also particularly protected as regards working conditions (working hours, rest periods, work on Sundays and public holidays, etc.). For more information:

www.csl.lu
Section: Your rights > Youth > Working time

Can the contract be terminated before it expires?

In principle, it is forbidden to terminate a fixed-term contract before the end of the term. Neither party may release itself from its obligations before the expiry date, except in the event of serious misconduct.

If despite this prohibition, the employee breaks the contract, they have to pay damages to the employer in a sum not exceeding of one month's salary. However, this sum is only due if the employer has actually suffered loss as a result of the early termination.

Like the employee, the employer cannot terminate the contract before the set date, otherwise it must pay damages.

They correspond to the remuneration that the employee would have received down to the set expiry date. However, the maximum amount that the employee can obtain is limited to two months' salary.

If employee and employer agree, the fixed-term contract may be terminated by mutual agreement before the initially scheduled end date.

Who supervises the employment of pupils and students outside the school holidays?

The Inspectorate of Labour and Mines (ITM) is responsible for monitoring the application of the legal provisions of the Labour Code relating to internships.

Which court has jurisdiction in case of disputes?

In the event of disputes relating to internship contracts, the Labour Courts shall have jurisdiction.

VI. OTHER CONTRACTS FOR ACQUIRING OCCUPATIONAL EXPERIENCE

Here is an overview of some other possible contracts:

The employment initiation contract (CIE)

A CIE is available to young jobseekers under the age of thirty, whether or not graduates, who have been registered with the ADEM for at least 3 months. For a period of 12 months, extendable by up to 6 months, it aims to provide young people with practical training to ease their integration into the labour market. The young person is supervised by a mentor and is given their own individual training plan.

A CIE can be signed by any employer in the public or private sector, including commercial companies in which the State has a shareholding (CFL, the Post Office, Lux-Airport, for example), provided that they can offer the young person a real job prospect at the end of the contract.

The basic allowance amounts to 80% of the unskilled minimum social wage for young people under the age of 18 and 100% for young people aged 18 and over.

Young people who hold a higher technician certificate (BTS), a bachelor or a master are entitled to 130% of the unskilled minimum social wage. For more information:

www.csl.lu
Section: Your rights > Youth >Employment initiation contract

The employment support contract (CAE)

The purpose of the CAE is to give young people (graduates or otherwise) an introduction, as well as practical and theoretical training to augment their skills and ease their integration or re-integration into the labour market. The young jobseeker is supervised by a mentor and is given their own individual training plan.

A CAE can be contracted by any young jobseeker under the age of thirty, for all levels of qualification combined, who has been registered with the ADEM for at least 3 months. The CAE may be entered into by any employer in the public sector (the State, local authorities, public utilities, institutions, etc.).

The basic allowance amounts to 80% of the unskilled minimum social wage for young people under the age of 18 and 100% for young people aged 18 and over.

Young people who hold a higher technician certificate (BTS), a bachelor or a master are entitled to 130% of the unskilled minimum social wage. For more information:

www.csl.lu
Section: Your rights > Youth > Employment support contract

Voluntary service

Voluntary service is a learning and guidance experience for young people. It can be done prior to undertaking or resuming studies, or after the completion of studies. It is aimed at young people under the age of 30 who are looking to engage full time in a public utility project in Luxembourg or in another country.

As part of the National Voluntary Service, the young person supports a host organisation in Luxembourg in administrative, cultural, organisational and mobilisation tasks. The young person can benefit from vocational and personalised support towards a job and/or qualifying training.

They can also engage in two other voluntary programmes, namely the European Solidarity Corps or the Voluntary Cooperation Service. For more information:

www.volontaires.lu

VII. USEFUL CONTACTS

CHAMBER OF EMPLOYEES (CHAMBRE DES SALARIÉS – CSL)

18, rue Auguste Lumière
L-1950 Luxembourg

Postal address:
B.P. 1263 L-1012 Luxembourg

Tel.: (+352) 27 494 200

csl@csl.lu
www.csl.lu

ACEL – DE STUDENTEVERTRIEDER

Association of Luxembourg Students Unions Asbl.

2, avenue de l'Université
L-4365 Esch-sur-Alzette

Tel.: (+352) 20 60 84 84

contact@acel.lu
www.acel.lu

INSPECTORATE OF LABOUR AND MINES (INSPECTION DU TRAVAIL ET DES MINES – ITM)

3, rue des Primeurs
L-2361 Strassen

Postal address:
B.P. 27 L-2010 Luxembourg

Offices also in Diekirch, Esch-sur-Alzette and Wiltz

Tel.: (+352) 247 76100

contact@itm.etat.lu
www.itm.lu

MINISTRY OF LABOUR (MINISTÈRE DU TRAVAIL – MT)

26, rue Sainte Zithe
L-2763 Luxembourg

Tel.: (+352) 247-86100
Fax: (+352) 247-86108

info@mte.public.lu
https://mt.gouvernement.lu

JOINT SOCIAL SECURITY CENTRE (CENTRE COMMUN DE LA SÉCURITÉ SOCIALE – CCSS)

4, rue Mercier
L-2144 Luxembourg

Postal address:
L-2975 Luxembourg

Tel.: (+352) 40141-1

ccss@secu.lu
www.ccss.lu

LUXEMBOURG INLAND REVENUE

Offices responsible for withholding tax on salaries and wages

https://impotsdirects.public.lu/fr/profil/organigramme/rts.html

---

NATIONAL YOUTH SERVICE (SERVICE NATIONAL DE LA JEUNESSE – SNJ)

33, rives de Clausen
L-2165 Luxembourg

Postal address:
L-2926 Luxembourg

Tel.: (+352) 247-86465

secretariat@snj.lu
www.snj.lu

MENG STUDIEN (MINISTRY OF RESEARCH AND HIGHER EDUCATION)

18-20, montée de la Pétrusse
L-2327 Luxembourg

Postal address:
B.P. 1101 L-1011 Luxembourg

Tel.: (+352) 247-88650

etudes@mesr.etat.lu
aidefi@mesr.etat.lu
www.mengstudien.lu

MAISON DE L'ORIENTATION – HIGHER EDUCATION INFORMATION SERVICE

29, rue Aldringen
L-1118 Luxembourg

Postal address:
B.P. 2926 Luxembourg

Tel.: (+352) 247-56417

info@maison-orientation.public.lu
www.maison-orientation.public.lu

EMPLOYMENT AGENCY (AGENCE POUR LE DÉVELOPPEMENT DE L'EMPLOI – ADEM)

19, rue de Bitbourg
L-1273 Luxembourg

Postal address:
B.P. 2208 L-1022 Luxembourg

Offices also in Diekirch, Differdange, Dudelange, Esch-sur-Alzette, Wasserbillig and Wiltz

Tel. Jobseekers:
(+352) 247-88888

info@adem.lu
www.adem.lu

CHAMBRE DES SALARIÉS
LUXEMBOURG

ACEL

CHAMBRE DES SALARIÉS
(CSL)

18 rue Auguste Lumière
L-1950 Luxembourg

T. (+352) 27 494 200

www.csl.lu
csl@csl.lu

ACEL - DE STUDENTEVERTRIEDER
(Association des Cercles
d'Étudiants Luxembourgeois Asbl.)

2 avenue de l'Université
L-4365 Esch-sur-Alzette

T. (+352) 20 60 84 84

www.acel.lu
contact@acel.lu

FSC
www.fsc.org
FSC® A000000
The mark of responsible forestry