

Employment of students during school holidays

Students are young people aged 15 to 27 (on the day of the 27th birthday), enrolled in an educational institution in Luxembourg or abroad for a full-time programme.

The student contract must be concluded in writing at the latest when the student takes up his or her duties.

The employer is required to provide the ITM (Inspection du Travail et des Mines) [Inspectorate of Labour and Mines] with a copy of the contract within 7 days of the commencement of work. This communication can be made electronically on the MyGuichet platform:

<http://www.guichet.public.lu/myguichet/fr/index.html>.

The period of employment for a student may not exceed 2 months per calendar year, whether under one or several contracts.

As of 1 January 2017 (index 794.54), the minimum remuneration per student amounts to:

Age	Gross hourly pay	Gross monthly pay
18 and older	€9.2420	€1,598.87
17 to 18	€7.3936	€1,279.10
15 to 17	€6.9315	€1,199.15

The hiring of the student must be declared to the Social Security Office. No social security contributions are payable, with the exception of the employer's contribution for accident insurance which amounts to 1%.

The remuneration paid to students employed during school holidays are exempted from income withholding tax. An application for exemption must nonetheless be filed by the employer to the Luxembourg Tax Administration.

The information published in this article is valid only on the date of publication of said article. As social legislation is frequently amended, please contact us concerning any question or intended use based on this article or a previously published article.

Pursuant to Article 2, §2 of the Act of 10 August 1991, as the Legal Department of SECUREX Luxembourg SA is not authorised to practice law, it shall limit its action at all times to disseminating information and documentation.

Such documentation and information thus provided under the legal subscription always constitute typical examples or summaries, are of indicative value, and lay no claim to being exhaustive. The addressee is solely responsible for the use and interpretation of the information or documentation referred to in this article, advice or acts he deduces as well as the results he obtains from them.