



Extension of the tax tolerance threshold between Luxembourg and France

On 19 October 2021, the 6th intergovernmental commission between France and Luxembourg was held in Luxembourg. It was agreed to continue to **promote and facilitate teleworking** for French cross-border workers.

Then, as from 2022, a French cross-border worker will thus be able to work for **34 days** (instead of 29 days currently) outside the Grand-Duchy while remaining liable for tax at 100% in Luxembourg. The number of days of teleworking is thus aligned with that of Belgian frontier workers.

It could therefore be days spent working from home, but days spent outside Luxembourg for any reason should also be taken into account in this quota: teleworking, training, client meetings, etc.

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