CHAMBRE DES SALARIÉS
LUXEMBOURG

LAW -

CONTINUING TRAINING

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LEAVES AND FINANCIAL AIDS FOR CONTINUING TRAINING

YOU'LL NEVER WORK ALONE.

IMPRESSUM

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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.

Nora BACK
President of the Chamber of Employees

PREFACE

As a professional chamber for employees, we regard continuing training as a stepping stone for employees wishing to progress within their company and as an opportunity to climb the social ladder. However, gaining access to lifelong learning is not without its difficulties, and all too often good intentions fail due to organisational or financial issues and are cut short by questions such as:

- What training is right for me?
- Where do I find the time to study?
- How do I finance the training?

The purpose of this publication is to give you an overview of the various measures (leave, financial assistance, etc.) available in support of continuing professional development and to encourage you to make your plans a reality.

We hope that this information will be useful to you and we wish you a pleasant reading.

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I. INDIVIDUAL TRAINING LEAVE

The Law of 24 October 2007 on the creation of individual training leave allows employees, self-employed workers and people exercising a liberal profession to benefit from 80 days of training leave during their professional career. The training in question does not necessarily have to be related to the professional activity carried out by the beneficiary of the leave.

What is individual training leave?

Training leave is a special leave intended to enable beneficiaries:

- to participate in courses;
- to prepare and participate in exams;
- to write reports;
- to carry out any other work related to a training.

Who can benefit from training leave?

The following individuals may benefit from training leave:

- salaried employees;
- self-employed workers;
- persons exercising a liberal profession;
- apprentices preparing for/participating in a professional competition + one accompanying person per candidate.

What conditions must be met in order to benefit from training leave?

Employees must normally be employed at a place of work located in Luxembourg, be bound by an employment contract to a company or association legally established and active in the Grand Duchy and have at least 6 months' seniority with their employer at the time of the leave request.

Self-employed workers and persons exercising a liberal profession must have been affiliated with Luxembourg social security for at least 2 years.

Which training courses are eligible for training leave?

Training courses in Luxembourg or abroad are eligible if they are offered by:

- institutions having the status of public or private schools recognised by the public authorities and issuing certificates recognised by the same authorities;
- professional chambers;

- municipalities;
- foundations, natural persons and private associations individually approved for this purpose by the Minister;
- ministries, administrations and public institutions;
- private continuing training organisations with a business permit;
- continuing training organisations legally established in an EU Member State or in a country that has ratified a bilateral treaty with Luxembourg on this subject and hold a business permit in the country of origin;
- businesses who provide equipment and services promoting technological progress and training in relation to such equipment;
- providers who have been approved by the Ministry of Health.

Training courses financed or co-financed by other legal provisions are not eligible, in particular cofunded in-company training, as defined in Articles L. 542-9 and L. 542-11, and those provided for in Article L. 415-10 of the Labour Code.

The training may or may not be directly related to the profession.

The training schedule has no influence on eligibility, as courses can take place during or outside working hours.

What is the procedure to request training leave?

The person concerned must submit a request using the pre-established form to the Minister responsible for Vocational Training two months before the start of the leave requested.

For salaried employees, the request must include the employer's opinion.

What happens if the employer gives a negative opinion?

In the event of a negative opinion from the employer, leave may be deferred once if the absence resulting from the requested leave is likely to have a major adverse effect on the operation of the company or the smooth running of the paid annual leave of personnel.

If the applicant wishes to maintain his/her request for leave, he/she may send it to the Minister responsible for Vocational Training. It will be submitted to the advisory commission set up for this purpose, which will give its opinion on the deadlines for postponement.

What is the duration of training leave?

The maximum duration of training leave is 80 days for each beneficiary during his/her professional career.

Over a period of 2 years, the maximum number of days of training leave is 20 days. The training leave can be split, but its minimum duration is 1 day. For part-time employees, training leave days are calculated on a pro rata basis.

The duration of the training leave cannot be deducted from the annual recreation leave.

How is the number of days of training leave determined?

The number of days of training leave to which the beneficiary is entitled depends on the number of hours invested in training. The number of hours is either defined by the training organisation or determined on the basis of the course timetables of the training schools and institutes.

The number of hours invested in training is converted into working days by dividing it by eight. The result is divided by three to obtain the number of days of training leave. The result shall be rounded down to the nearest unit, if any.

Example for a 30-hour training course:

30 : 8 = 3,75 working days

3,75 : 3 = 1,25 days of training leave (to be rounded down)

A 30-hour training course entitles you to 1 day of training leave.

Do the legal provisions on social security and employment protection remain applicable?

The duration of the training leave is considered as a period of actual work. During the period of leave, the legal provisions relating to social security and employment protection shall remain applicable.

Are employees on training leave paid?

Employees on training leave are entitled, for each day of leave, to a compensatory allowance, advanced by the employer, equal to the average daily wage, up to a maximum of four times the unskilled minimum social wage[1].

Is the employer entitled to a reimbursement?

The employer is reimbursed the amount of the allowance and the employer's share of social security contributions by the State. For this purpose, he/she must file a statement of reimbursement, the model of which is defined by the competent minister.

Are self-employed persons or persons exercising a liberal profession entitled to a compensatory allowance?

Yes, they benefit from a compensatory allowance paid directly by the State. It is fixed on the basis of the income used in the last tax year as the basis for pension insurance contributions, with a maximum amount of four times the unskilled minimum social wage[1].

What sanctions are possible in the event of inaccurate or incomplete declarations?

The compensatory allowances received shall be returned immediately if they have been obtained by means of statements which the beneficiary knew to be incorrect or incomplete. The beneficiary must also pay interest at the legal rate from the day of payment until the day of restitution.

CONTACT

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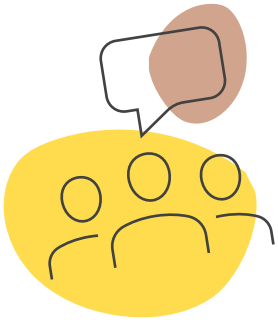
1 https://www.csl.lu/en/your-rights/legal-library/social-parameters/



II. LANGUAGE LEAVE

Employees, self-employed workers and persons exercising a liberal profession may submit an application for language leave if they wish to learn Luxembourgish or improve their knowledge in this field.

What is the purpose of language leave?

The purpose of language leave is to enable the applicant to participate in Luxembourgish language courses, to prepare for related examinations and to participate in them.

Who can benefit from language leave?

Employees who wish to take advantage of language leave must meet the following conditions:

- be normally employed at a place of work in Luxembourg;
- be bound by an employment contract to an employer established in Luxembourg;
- have at least 6 months' seniority with their employer.

Self-employed persons and persons exercising a liberal profession must have been affiliated with the Luxembourg social security system for at least 6 months.

Which training courses are eligible?

Luxembourgish language training is eligible if it is provided either in Luxembourg or abroad by:

- institutions having the status of public or private schools recognised by the public authorities and issuing certificates recognised by the same authorities;
- professional chambers;
- municipalities;
- foundations, natural persons and private associations individually approved for this purpose by the Minister having vocational training in his/her attributions;
- ministries, administrations and public institutions;
- private continuing training organisations with a business permit;
- continuing training organisations legally established in an EU Member State/country that has ratified a bilateral treaty with Luxembourg on this subject and have a business permit in the country of origin;

- businesses providing equipment and services promoting technological progress and training in relation to such equipment;
- providers who have been approved by the Ministry of Health.

To avoid double financing by the State, training planned and co-financed by other legal provisions (in particular cofunded in-company training, training leave for employee representatives) is not eligible.

Training must take place during normal working hours.

What is the duration of language leave?

The maximum duration of language leave is 200 hours per professional career.

It must be divided into two periods of 80 hours minimum and 120 hours maximum each. Only those having completed training leading to a diploma or other certificate of achievement during the first period will qualify for the second period. For part-time employees, leave hours are calculated proportionally.

The leave may be split, the minimum duration being half an hour per day.

How do I apply for language leave?

Requests for language leave should be addressed to the Ministry of Labour. Employees' requests for leave must include their employer's opinion.

In the event of a negative opinion, the leave may be postponed if the absence resulting from the requested leave is likely to have a major adverse impact on:

- the operation of the business, or
- the smooth running of the personnel's paid annual leave.

Who pays the compensatory allowance during language leave?

Employees on language leave are entitled, for each hour of leave, to a compensatory allowance equal to the average hourly wage, but not exceeding 4x the unskilled minimum social hourly wage.

The compensatory allowance is paid by the employer. The State shall reimburse the employer 50% of the amount of the compensatory allowance and 50% of the employer's share of social security contributions on the basis of a declaration.

The State shall pay persons engaged in a self-employed or liberal professional activity a compensatory allowance set at 50% of the reference amount defined on the basis of the income used for the last contributory financial year as the basis for pension insurance contributions, without it being able to exceed 4x the unskilled minimum social wage [2]. Payment shall be made on the basis of a declaration.

Do the legal provisions on social security and employment protection remain applicable?

The duration of language leave is considered as a period of actual work. During the period of language leave, the legal provisions relating to social security and employment protection shall continue to apply to the beneficiary.

2 https://www.csl.lu/en/your-rights/legal-library/social-parameters/

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III. UNPAID TRAINING LEAVE

The agreement on interprofessional social dialogue of 2 May 2003 on individual access to continuing training, declared as a general obligation by the Grand-Ducal Regulation of 30 March 2006, introduced a system of unpaid leave for training.

Employees who wish to follow long-term training on an individual basis may request unpaid leave for training. The latter will involve a loss of income, but will allow them, after the leave, to return to their employment without loss of their acquired rights.

What is the purpose of unpaid leave?

It allows the employee to temporarily withdraw from his/her professional commitments in order to participate in continuing training for a certain period of time.

Who can benefit from unpaid leave?

Employees working in the private sector and having at least 2 years' seniority with their employer, irrespective of the type of employment contract binding them to the company, may request unpaid leave for training.

What is the duration of unpaid leave?

The maximum duration of unpaid leave for training is 6 consecutive months.

The minimum duration of leave is 4 consecutive calendar weeks.

The cumulative duration of unpaid leave per employee is set at a maximum of 2 years per employer.

The duration of the leave is always expressed in whole weeks or months and must be proportional to the training in question.

Which training courses are eligible?

Training courses are eligible if they are offered in Luxembourg or abroad by:

- institutions having the status of public or private schools (high school, university, higher education institute) recognised by the public authorities and issuing certificates recognised by the same authorities;
- continuing vocational training organisations legally established in an EU Member State or in a country that has ratified a bilateral treaty with Luxembourg on this subject and hold a business permit in the country of origin.

Also eligible are training courses organised in Luxembourg by:

- professional chambers;
- municipalities;
- foundations, natural persons and private associations individually approved for this purpose by the Minister having Vocational Training in his attributions;
- ministries, administrations and public institutions;
- continuing training organisations with a business permit;
- businesses who provide equipment and services promoting technological progress and training in relation to such equipment;
- providers who have been approved by the Ministry of Health.

What is the procedure for requesting unpaid leave?

The request for unpaid leave for training purposes must be made by registered letter with acknowledgement of receipt or by hand-delivered letter with acknowledgement of receipt.

The request must contain an indication of the type of training, the duration of the training, the training organisation and the period(s) of leave requested, as well as a statement that failure by the employer to reply within 30 days constitutes acceptance of the request.

Is there a period of notice to be respected by the leave applicant?

There is a period of notice of:

- 2 months for a leave of less than 3 months,
- 4 months for a leave of 3 months, or more.

Is there a deadline for the employer's response?

The employer's response must be in writing with acknowledgement of receipt within 30 days. Failure to reply is deemed as acceptance of the first period requested, in the event of several periods of leave requested.

Can the application be refused by the employer?

The application may be refused by the employer if the applicant is a senior manager or if the company regularly employs less than 15 employees.

Can the leave be postponed by the employer?

The employer may postpone the requested leave within a period not exceeding 1 year, when the duration of the requested leave is less than or equal to 3 months. The postponement may not exceed 2 years, for a requested leave exceeding 3 months.

A postponement can take place:

- if a significant proportion of the employees of a department are likely to be absent for an extended period during the period of leave requested and if as a result the organisation of work would be seriously disrupted;
- if the replacement of the person requesting the leave cannot be arranged during the period of notice due to the specific nature of the work performed by the applicant or a shortage of labour in the branch/occupation concerned;
- if the work is seasonal and the demand is for a period that is in a seasonal period.

What can the employer do when faced with multiple requests?

In the event of multiple requests for unpaid leave in a department or a company and where this plurality means that not all requests can be granted simultaneously for the reasons allowing the employer to postpone the leave, priority will be given, in the absence of an agreement between the employees concerned, to the request made by the employee with the greatest seniority within the company.

Can unpaid leave be interrupted?

The employer's compliance with the request concludes an agreement that is irrevocable for both the employee and the employer.

The withdrawal of the employer's acquiescence or the employee's commitment may nevertheless be made in the event of force majeure, unless a commitment concerning the hiring of a worker on a fixed-term contract has been made by the employer.

If the employer withdraws the acquiescence, he/she is required to compensate the employee for the costs already incurred for the training and not recoverable.

After the start of the leave, the termination of the leave by the employee is in any case only possible with the employer's consent.

What is the impact of the employee's illness on unpaid leave?

Falling ill during the unpaid leave does not entitle the employee to a deferral of the remaining authorised period of unpaid leave.

In the event of illness extending over a period of more than 25% of the duration of the leave or force majeure which would make it impossible, in whole or in part, to participate in the training for which the leave was requested, the employee may request that the leave be terminated.

The employer shall comply with this request, unless compelling reasons of work organisation do not allow the employee to be reinstated before the end of the period of leave requested and granted.

Does the employee have to provide material proof of participation in training?

At the employer's request, the employee must produce a certificate of participation in the training for which he/she has been granted unpaid leave.

What is the effect of unpaid leave on the employee's employment contract?

During the period of unpaid leave for training, the employment contract is suspended. The duration of the leave shall be neutralised for the determination of seniority rights with retention of seniority acquired before the beginning of the leave, unless otherwise provided by law or agreement.

During the period of leave, the employer is required to hold the employee's position, who on his/her return shall recover all the benefits acquired before the leave or, if this is not possible, a similar job corresponding to his/her qualifications and accompanied by at least equivalent remuneration and the same benefits acquired.

Is the employee covered by social security schemes during unpaid leave?

It is the employee's responsibility to register with the Joint Social Security Centre (Centre commun de la sécurité sociale – CCSS) for health insurance and pension insurance coverage for the duration of the unpaid leave on a voluntary basis.

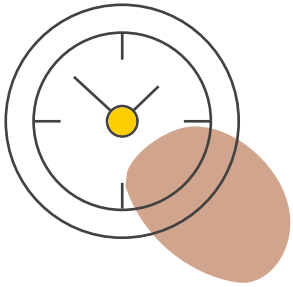
The employer is required to inform the employee about this.

FOR MORE INFORMATION

Règlement grand-ducal du 30 mars 2006 portant déclaration d'obligation générale d'un Accord en matière de dialogue social interprofessionnel relatif à l'accès individuel à la formation professionnelle continue conclu entre les syndicats OGBL et LCGB, d'une part et l'Union des Entreprises Luxembourgeoises, d'autre part [3]

Available via this link:
https://www.csl.lu/app/uploads/2021/02/r-lacces-individuel-a-la-formation-professionnelle-3.pdf

3 The legal texts are only available in the original French language.



IV. PERSONAL WORKING TIME ADJUSTMENT

By Grand-Ducal Regulation of 30 March 2006, an agreement on individual access to continuing training concluded between social partners on 2 May 2003 was declared a general obligation for the entire country.

This agreement introduced unpaid leave for training, as well as the personal working time adjustment in the context of a flexible working time regulation (flexitime).

What is the purpose of the personal working time adjustment?

The flexible organisation of individual working time is intended to facilitate participation in training.

Who can benefit from a personal working time adjustment?

A personal working time adjustment may be granted to workers who are part of a company/section of a company which has flexible working hours or which allows such a mode of organisation to be set up.

A personal working time adjustment allows employees to adjust daily working hours according to their personal preferences, while respecting, however, the legal limits of working hours (maximum 10 hours per day and 48 hours per week) and respecting the service needs and justified desires of other employees.

What adjustments are possible?

In the agreement on individual access to continuing training, social partners issued recommendations to the partners involved in the management of flexible working time regulations:

- specific solutions may be considered for the management of working time deficits at the end of the reference period (the maximum amount of the deficit per reference period may be increased and the period within which the deficits must be absorbed may be extended);
- the mandatory presence periods may be adjusted on an individual basis according to the specific needs of workers undertaking training;
- the total range including fixed and flexible time (start and end of working hours) may be extended beyond normal limits.

Note: the adjustments must comply with legal limits for working time and must not exceed 10 hours per day and 48 hours per week.

Is the company required to grant a personal working time adjustment to the worker?

A worker undergoing training does not have an absolute right to benefit individually or collectively from a flexible working scheme.

Companies can refuse:

- to introduce a flexible working time adjustment for the benefit of an employee;
- to arrange working hours as recommended by social partners (see above).

However, the company's refusal must be motivated by service needs or by the company's rational organisational imperatives. An internal body within the company may be set up in consultation with the employee representatives to settle any disagreements concerning the assessment of the grounds cited with regard to flexible working time.

FOR MORE INFORMATION ON THIS SUBJECT

Règlement grand-ducal du 30 mars 2006 portant déclaration d'obligation générale d'un Accord en matière de dialogue social interprofessionnel relatif à l'accès individuel à la formation professionnelle continue conclu entre les syndicats OGBL et LCGB, d'une part et l'Union des Entreprises Luxembourgeoises, d'autre part [4]

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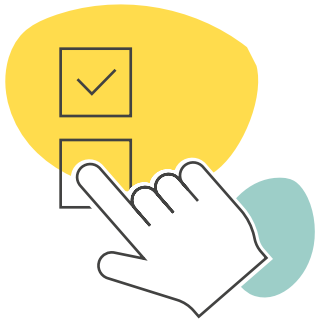


V. TAX DEDUCTIBILITY OF CONTINUING TRAINING EXPENSES

The Income Tax Act provides that employees may deduct upskilling costs from their taxable income if they are directly related to the employee's professional activity in Luxembourg.

How can professional development expenses be deducted?

Professional development expenses fall into the category of procurement costs and can be reported in the corresponding section of the tax return.

Procurement costs are expenses directly incurred to acquire, secure and retain revenues.

Each employee automatically benefits from an annual flat-rate deduction of € 540 for procurement costs. If the actual costs of procurement exceed this amount, the taxpayer may claim the actual amount of his expenses.

If both spouses/partners who are collectively taxable receive income from an salaried occupation, each benefits from the minimum of € 540. In the event that all actual procurement costs exceed the flat-rate, the employee may deduct them on request.

Are all training courses eligible?

No, continuing training must be directly related to the employee's occupation and allow the employee to update his/her professional knowledge in order to better meet the requirements of the profession or to progress in the profession. In addition, the costs of further training must be covered by the employee.

Training expenses incurred to acquire knowledge for a change of profession or for the future practice of a profession cannot be deducted for tax purposes.

It is recommended that employees contact their tax office before starting any continuing training to see if the proposed training is eligible for a tax reduction.

What expenses can be declared in connection with training?

Registration fees for continuing training and the costs of buying books may be declared, provided that the latter are intended exclusively for professional use (specialist books which are not of general interest).

When should expenses for training courses spanning several years be deducted?

The taxpayer must deduct expenses in the tax return for the financial year in which they occurred.

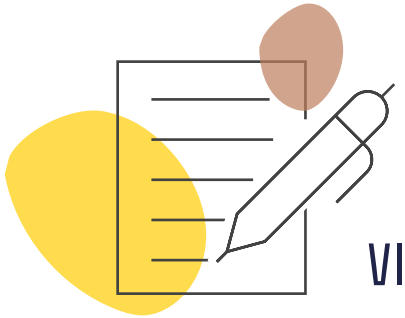
For example, if, in October 2023, a taxpayer pays the full amount of the registration fees for a two-year training course, he/she can only claim these expenses on the 2023 tax return.

What information should be provided to the tax office?

You need to explain to your tax office what your professional activity consists of and how the continuous training in question can help you progress in your professional career.

You must also provide the tax office with supporting documents proving that you have paid the registration fees and that you have participated in the continuing training.

CONTACT
RTS tax office responsible for the employee
www.impotsdirects.public.lu



VI. FINANCIAL AIDS FOR HIGHER EDUCATION

The Luxembourg State grants, under certain conditions, financial aids that may take the form of grants or loans to persons pursuing higher education. Employees may also benefit from these subsidies.

What academic requirements must be met to qualify for financial assistance?

To be eligible for financial assistance for higher education, you must:

- be enrolled as a full-time or part-time student in a higher education programme leading to a diploma, qualification, certificate or degree of higher education officially recognised in the country where the studies are pursued;
- in the case of part-time studies, take at least 15 ECTS credits per semester or follow a course with a duration of at least half the minimum duration of the standard course;
- follow a vocational training course abroad on the basis of an authorisation from the Minister responsible for vocational training.

What other conditions must the student meet to receive financial assistance?

The student **who is a resident** in the Grand Duchy of Luxembourg must:

- be a Luxembourg national or a family member of a Luxembourg national, or
- be a national of the EU or of one of the other States party to the Agreement on the European Economic Area or the Swiss Confederation and:
  - reside in Luxembourg as an employee or self-employed person or as a person retaining that status or as a family member of one of the above categories, or
  - have acquired the right of permanent residence, or
- have obtained the political refugee status, or
- be a national of a third country or be stateless and have resided in Luxembourg for at least 5 years or have obtained long-term resident status before submitting the first application and either hold a Luxembourg secondary school leaving diploma or equivalent, or be authorized by the Minister to follow vocational training abroad.

The student **who is not a resident** in the Grand Duchy of Luxembourg must:

- **be a worker** who is a Luxembourg national or a national of the EU or of one of the other States party to the Agreement on the European Economic Area or the Swiss Confederation and who is employed or self-employed in Luxembourg at the time of application, or
- **be a child of a worker** who is a Luxembourg national or a national of the EU or of one of the other States party to the Agreement on the European Economic Area or the Swiss Confederation, who is employed or self-employed in Luxembourg and who continues to contribute to the student's support at the time of the application, provided that:
  - the worker has been employed or has exercised his activity in Luxembourg for a cumulative period of at least 5 years out of a reference period of 10 years preceding the application;
  - the worker has been employed or active in Luxembourg for a cumulative period of at least 10 years at the time of the application;
  - the student has been enrolled for at least 5 cumulative years of study:
    - in a public or private educational establishment in Luxembourg providing primary education, secondary education or vocational training, or
    - in a higher education programme accredited by the Minister or offered by the University of Luxembourg, or
    - has resided in Luxembourg for a cumulative period of at least 5 years.

A non-resident student is also eligible if neither parent works or has worked in Luxembourg, but if he/she has a father or mother whose new spouse or new official partner meets the conditions listed in the previous paragraph.

What financial assistance can the student obtain?

Depending on the student's situation, financial assistance may consist of a "grant" and/or a "loan".

The "**grant**" may include:

- a basic grant of € 1,258/semester;
- a mobility grant of € 1,566/semester;
- a grant based on social criteria of up to € 2,438. The amount awarded depends on the total annual taxable income of the applicant's household (a household may include parents, parent and spouse/partner, student and spouse/partner).

  If the grant based on social criteria is not awarded/not fully awarded, the amount of the loan is augmented accordingly.
- a family grant of € 301/semester, if other children in the student's household receive financial assistance for higher education.

The amounts of the grants are adjusted in line with the evolution of the sliding wage scale (indexation).

The "**loan**" consists of a basic loan guaranteed by the State of € 3,250 per semester. In the event that the student does not receive the full grant on social criteria in the form of a grant, the remaining part may be granted in the form of a loan. The student must start repaying the loan 2 years after finishing or stopping their studies. The maximum repayment period is in principle 10 years.

Registration fees exceeding €100 per year are taken into account up to a maximum of €3,800. Half the amount is added as a grant and half as a loan.

On the basis of a ministerial decision, an increase of € 1,000 per academic year may be granted to a student who is in a **serious and exceptional situation** and who is facing extraordinary expenses. The increase is then added half to the grant and half to the student's loan.

Consult the financial assistance calculation simulator at www.mengstudien.lu

How long is the student eligible for financial assistance?

- **1st cycle studies**: the student may receive financial assistance for a number of semesters of study exceeding the official duration by a maximum of two units.
- **2nd cycle studies**: the student may receive financial assistance for the number of semesters of study officially planned. This number shall be increased by two units if the student has completed the first cycle within the officially scheduled duration, and by one unit if the student has exceeded the officially scheduled duration of the first cycle by one unit.
- **Single cycle studies**: the student may receive financial assistance for a number of semesters of study exceeding the official duration by a maximum of two units.
- **3rd cycle of higher education studies**: financial assistance may be granted for a maximum of 8 semesters.

If students wish to complete their first, second or single unfinished cycle of study, they may receive full financial assistance in the form of a loan for a maximum of 2 additional semesters.

Financial aid may be refused if results are judged to be seriously inadequate on the basis of progress, course attendance and exam attendance criteria.

Can students with an income of their own benefit from financial assistance for higher education?

If their total annual income exceeds the annual minimum social wage for unskilled workers, they may receive financial assistance in the form of a loan. If it exceeds 3.5 times the annual minimum social wage[5] for unskilled workers, they are not eligible for financial assistance for higher education.

If the student's total annual income is less than or equal to the annual minimum social wage for unskilled workers, he/she may obtain a grant and/or a loan for higher education.

Can financial aids for higher education be combined with other aids?

They cannot be combined with the following benefits paid in the student's State of residence:

- any kind of financial assistance for higher education or equivalent;
- any financial benefit enjoyed by the student or household of which he/she is a member that is directly related to the student status of the applicant.

This includes family allowances, housing subsidies and regional subsidies.

5 https://www.csl.lu/en/your-rights/legal-library/social-parameters/

Students are required to take the necessary steps to obtain these benefits in their country of residence and to produce certificates issued by the competent authorities of the country concerned, indicating the amount of financial assistance and other financial benefits to which they or the household to which they belong may be entitled, or the reason for refusal. The amount is deducted from the financial assistance granted by the Luxembourg State. The absence of the above certificates results in refusal of financial assistance.

What are the deadlines for submitting applications for financial assistance?

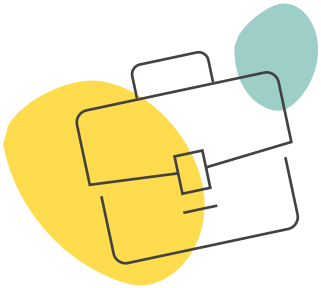
The student has to submit an application for each semester of study.

The application for the winter semester must be submitted by 30 November of each year and the request for the summer semester by 30 April of each year.

For more details on the supporting documents to be provided, please visit www.mengstudien.lu

CONTACT

Ministry of Research and Higher Education
Financial Aid Department
18-20, montée de la Pétrusse
L-2327 Luxembourg
T. (+352) 24 78 86 50
aidefi@mesr.etat.lu
www.mengstudien.lu



VII. SUPPORT FOR CONTINUING TRAINING OF JOB SEEKERS

Jobseekers registered with the Employment Agency (Agence pour le développement de l'emploi – ADEM), whether on benefit or not, who wish to follow a continuing training course, may under certain conditions obtain training support consisting in the partial reimbursement of training costs. In some cases, jobseekers must not be on benefit.

How does one apply for continuing training support?

Jobseekers must talk to their ADEM counsellor during one of their follow-up appointments. The request must be made at least 8 weeks before the start of the training.

If the ADEM counsellor gives a favourable opinion, jobseekers receive an access code (valid for 2 months) that allows them to access the online application for continuing training on MyGuichet.lu. The online application does not require authentication (no LuxTrust product or electronic identity card).

When applying, applicants must provide, in particular:

- the access code they received from their ADEM counsellor;
- personal data;
- the name and address of the training institution;
- detailed information on the training course they wish to follow.

Applicants must also add some supporting documents in electronic form (PDF, image) to their online application:

- a letter explaining their motivation for choosing the training;
- a detailed estimate of the training costs, including the following information:
  - the total cost;
  - the duration;
  - the start and end dates of the training;
- the detailed training programme.

After applying online via MyGuichet.lu, they receive an automatic confirmation of delivery by email.

Applicants are informed whether their application has been accepted or refused.

If the application is accepted, the jobseeker must register for the desired course and pre-finance the total cost.

How does one apply for reimbursement of training costs?

If the application for training support has been approved, jobseekers submit a request to ADEM for partial reimbursement of training costs at the end of the training.

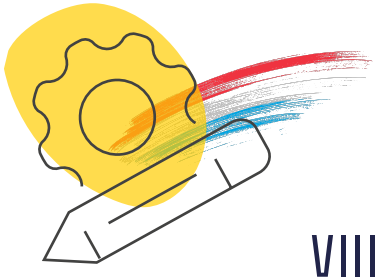
The reimbursement represents 75% of the costs of the continuing training, capped at the monthly unskilled social minimum wage [6].

The remaining 25% can be reimbursed if jobseekers successfully integrate into the labour market by presenting, within 3 months of completing the continuing training, a regular open-ended or fixed-term employment contract for a period of at least 18 months.

Unless a decision is taken by the Ministry of Labour to extend the duration of the reimbursement, it may not exceed 12 months.

CONTACT
Personal Counsellor
at the Employment Agency
T. (+352) 2478-8888
info@adem.etat.lu
www.adem.public.lu

6 https://www.csl.lu/en/your-rights/legal-library/social-parameters/



VIII. REIMBURSEMENT OF REGISTRATION FEES FOR LUXEMBOURGISH LANGUAGE EXAMS AND COURSES (ACQUISITION OF LUXEMBOURGISH NATIONALITY)

The State shall reimburse, under certain conditions, the registration fees for the Luxembourgish language test and Luxembourgish language courses in the context of the procedures for acquiring Luxembourg nationality.

Who can benefit from the reimbursement of registration fees for the Luxembourgish language test and/or courses?

Non-Luxembourgers who wish to acquire Luxembourg nationality by naturalisation, and in some cases by option, must prove their knowledge of the Luxembourg language, by providing a certificate of successful completion of the Luxembourgish language test (Sproochentest), or a certificate of participation in Luxembourgish language courses. Within the limits set by a Grand-Ducal regulation, registration fees for the examination and the language course(s) may be reimbursed by the State.

Which courses and exams are eligible for a refund?

The following exams/courses entitle to a refund of the cost of registration fees of up to € 750 (respectively € 1,500 in the event of reasonable accommodation):

- the Luxembourgish language test organised by the National Institute for Languages Luxembourg (INLL);
- the 24-hour introductory Luxembourgish language course aimed at persons who have resided in Luxembourg for at least 20 years and who wish to acquire Luxembourg nationality by option; it may be organised by the INLL or another training provider whose programme is approved by the Minister responsible for Education;

- other Luxembourgish language courses organised by the INLL or organisations whose programme is approved by the Minister responsible for Education and which the candidate attended before applying for the acquisition of Luxembourgish nationality by naturalisation or option declaration or reclamation declaration.

What is the procedure to request reimbursement of registration fees?

The applicant must submit a claim for reimbursement using a pre-established form to the Nationality Office of the Ministry of Justice. The request must be accompanied:

- for the reimbursement of registration fees for the Luxembourgish language test, by a receipt issued by the INLL or a copy of a bank transfer or payment;
- for Luxembourgish language courses, proof of payment of registration fees indicating the number of hours of courses attended;
- and, in the case of reasonable accommodation, a certificate issued by a medical specialist certifying the need for reasonable accommodation.

CONTACT
Ministry of Justice
Nationality Office
13, rue Erasme
L-1468 Luxembourg
T. (+352) 247-84547
nationalite@mj.public.lu
www.mj.public.lu

IX. COFUNDING OF IN-COMPANY TRAINING

Private sector companies can obtain financial assistance from the State for continuing training of their employees in accordance with Articles L. 542-1 ff. of the Labour Code. Employees with a personal training project may want to take advantage of this possibility.

Which employees can benefit from this scheme?

To be eligible, training must be aimed at employees affiliated to Luxembourg social security and bound by an employment contract (permanent or fixed-term) to a company legally established and carrying out its main business in Luxembourg.

Which training courses are eligible?

In principle, the following are eligible for co-financing:

- external trainings;
- internal trainings;
- e-learning type training courses;

which are carried out in the context of a training plan or in accordance with the terms and conditions set out in a collective agreement applicable to the company.

Training must be provided by persons or organisations authorised to organise trainings or carry out the training activity, in accordance with Articles L. 542-2 and L. 542-8 of the Labour Code, including the professional chambers.

Continuing training that is compulsory by law for the exercise of regulated professions is not eligible, nor are training courses that are the subject of double co-financing by the State.

How can employees' personal projects be taken into account in the company's training plan?

Employees must ask their manager or HR department whether a training plan has been drawn up and whether a request for co-financing will be submitted to the National Institute for the Development of Continuing Vocational Training (Institut national pour le développement de la formation professionnelle continue – INFPC). They must then convince their employer of the usefulness of the training and ask for it to be integrated either fully or for certain costs in the training plan.

The INFPC can inform and support the company at the various stages of the process.

What is the State's contribution?

The State's financial contribution amounts to 15% of the amount invested in training during the operating year. However, investment in training is capped according to the size of the company:

- 20% of total payroll for companies with 1 to 9 employees;
- 3% of total payroll for companies with 10 to 249 employees;
- 2% of total payroll for companies with more than 249 employees.

Which costs are eligible for co-financing by the State?

The following are eligible among others:

- the registration fees of participants in the training;
- travel expenses for participants and internal trainers;
- salaries of participants calculated on the basis of the average hourly wage as detailed in the certificate providing information on the total wage bill issued by the Joint Social Security Centre.

The State's financial contribution to the salary cost is increased and amounts to 35%, if the training is aimed at:

- employees who do not hold a recognised diploma and whose seniority is less than 10 years;
- employees over the age of 45.

What are the benefits of this scheme for employees?

There may be advantages in terms of covering the cost of registration fees, but also in terms of receiving compensation for the time invested in continuing training.

Thus, the legal provisions relating to the co-financing of continuing training provide that training periods fixed outside normal working hours entitle the employee either to compensatory leave corresponding to 50% of the training hours or to financial compensation calculated at the normal working hours rate. The compensation arrangements in the form of leave or compensatory allowance shall be determined between both parties.

Check the co-funding calculation simulator at www.lifelong-learning.lu

CONTACT

National Institute for the Development of Continuing Vocational Training (Institut national pour le développement de la formation professionnelle continue – INFPC)

Immeuble Cubus C2
2, rue Peternelchen
L-2370 Howald
T. (+352) 46 96 12 1
info@infpc.lu
www.infpc.lu

X. OTHER SUPPORT SCHEMES FOR CONTINUING TRAINING

YOUTH LEAVE

Youth leave is a special leave whose purpose is to enable those in charge of youth activities to follow training courses that promote the development of activities for young persons.

It is possible to benefit from youth leave for the following activities, provided that their programme is approved:

- the training and further training of youth workers;
- the training and further training of leaders of youth movements or cultural and sports associations, provided that the training and further training activities are mainly aimed at young persons;
- the organisation and supervision of training courses or educational activities for young persons (holiday camps, international competitions, orchestra tours, sports camps).

The request must be made to the National Youth Service (SNJ).

CONTACT
National Youth Service (Service national de la jeunesse - SNJ)
33, Rives de Clausen
L-2165 Luxembourg
T. (+352) 247-86465
secretariat@snj.lu
www.snj.public.lu

TRAINING LEAVE FOR STAFF REPRESENTATIVES

Employee representatives who wish to improve their economic, social and technical knowledge in their role as employee representatives may benefit from training leave.

The duration of the leave varies according to the size of the company and the type of mandate (first or subsequent term of office, regular or substitute employee representative, health and safety representative or equality representative).

The representative must enrol and have the employer sign the employer agreement. The application signed by the employer must be sent to the Labour College (EST).

CONTACT
Labour College
(École supérieure du travail - EST)
1, Porte de France
L-4360 Esch sur Alzette
T. (+352) 247-86202
estinfo@est.etat.lu
www.est.public.lu

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