



## GUIDE TO LEAVES AND FINANCIAL AIDS FOR CONTINUING TRAINING

2019



CHAMBRE DES SALAIRES  
LUXEMBOURG

TAKE ADVANTAGE OF THE VARIOUS MEASURES  
IN SUPPORT OF CONTINUING TRAINING!



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President of the CSL



# Preface

Continuing training has become a must. But too often, persons who are willing to train for better qualifications or professional retraining are confronted with three big questions:

- 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 available in support of continuing professional development and to encourage you to pursue your project.

Considerable efforts have been made by the social partners and the State to enable workers to better reconcile their employment and training activities in terms of time management. Thus, the interprofessional agreement concluded on 2 May 2003 between the OGB-L and LCGB trade unions and the Luxembourg Employers' Association introduced various measures improving individual access to continuing training, such as unpaid leave and recommendations to partners involved in the management of flexitime regulations. This agreement was also at the origin of the individual training leave created by the Law of 24 October 2007.

On the financial side, the State has introduced a series of incentives for employees and companies, ranging from financial assistance to tax deduction schemes.

Training aid has undergone some significant changes in recent years. For example, the provisions concerning financial assistance for higher education have been amended to allow the children of cross-border workers to benefit from this assistance. The law on the co-financing of in-company continuing training was also amended by the Law of 29 August 2017.

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

*Luxembourg, March 2019*



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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 or
- to carry out any other work related to a training.

## Who can benefit from training leave?

- Salaried employees,
- self-employed workers and
- persons exercising a liberal profession, may benefit from training leave.

## 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 offered in the Grand Duchy of 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,
- ministries, administrations and public institutions,

- private continuing vocational training organisations with a business permit,
- 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,
- 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,

are eligible for training leave.

Training courses financed or co-financed by other legal provisions are not eligible, in particular those which are part of a training plan or project, 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 by the employer 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.

## How long is the 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. This 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 the number of working days by dividing it by eight. The resulting quotient 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 minimum social wage for unskilled workers.

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





## **Are self-employed 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 for the last contributory financial year as the basis for contributions to pension insurance, with a maximum amount of four times the minimum social wage for unskilled workers.

### **Contact**

**Ministry of National Education,  
Children and Youth**  
Professional Training Department

29, rue Aldringen  
L-1118 Luxembourg  
T. (+352) 247-85100  
info@men.lu  
www.men.public.lu



The agreement on interprofessional social dialogue of 2 May 2003 on individual access to continuing vocational 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 business 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 follow professional 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.

## How long is the 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:

- the professional chambers,
- the municipalities,
- foundations, natural persons and private associations individually approved for this purpose by the Minister having Professional Training in his attributions,
- ministries, administrations and public institutions,
- continuing vocational 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 has 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 would 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 in nature 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 per department or per 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 agreement between the employees concerned, to the request made by the employee with the greatest seniority with the company.



## Can the 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, they are required to compensate the employee for the costs already incurred and not recoverable for their training.

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 they have 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 retain the employee's employment on leave, who on their return shall recover all the benefits acquired before the beginning of the leave or, if this is not possible, a similar job corresponding to their qualifications and accompanied by at least equivalent remuneration and the same benefits acquired.

### **Is the employee insured with social security schemes during the unpaid leave?**

It is the employee's responsibility to join the health insurance and pension insurance schemes for the duration of the unpaid leave on a voluntary basis.

The employer is required to inform the employee about this.

### **For more information on this subject**

Grand-Ducal Regulation of 30 March 2006 declaring a general obligation to conclude an Agreement on interprofessional social dialogue on individual access to continuing vocational training between the OGB-L and LCGB unions, on the one hand, and the Luxembourg Employers' Union, on the other.

**Grand-ducal Regulation available via this link:**

[www.csl.lu/bibliotheque/publications/ae37343ecf.pdf](http://www.csl.lu/bibliotheque/publications/ae37343ecf.pdf)



Employees and persons exercising an independent or liberal professional activity 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,
- by the professional chambers,
- by the municipalities,
- by foundations, natural persons and private associations individually approved for this purpose by the Minister having professional training in his/her attributions,
- by ministries, administrations and public institutions,
- by private continuing vocational training organisations with a business permit,
- by 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 has 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 training that is part of a training plan or project, training leave for employee representatives) is not eligible.

Training must take place during normal working hours.

## How long is 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.

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

For part-time employees, leave hours are calculated proportionally.

## How do I apply for language leave?

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

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 minimum social hourly wage for unskilled workers.

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 minimum social wage for unskilled workers. 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 the 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.

### **Contact**

**Ministry of Labour, Employment and Social and Solidarity Economy**

26, rue Sainte Zithe  
L- 2763 Luxembourg  
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info@mte.public.lu  
www.mte.public.lu



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

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

## What is the purpose of the personal working time arrangement?

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

## Who can benefit from a personal working time arrangement?

A personal working time arrangement may be granted to workers in training 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 arrangement 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 vocational training, the social partners issued recommendations to the partners involved in the management of flexible working regulations. Thus, flexible working hours could be made more flexible as follows:

- the management of learners' working time deficits at the end of the reference period will be subject to specific solutions (increase in the maximum amount of the deficit per reference period and extension of the period within which the deficits must be absorbed),
- the fixed periods of mandatory presence may be adjusted on an individual basis according to the specific needs of workers,
- the total scope including fixed and movable ranges (start and end of working hours) may be extended beyond normal limits.

**Note:** the proposed adjustments must comply with the limits imposed by law on working hours, i.e. 10 hours per day and a maximum of 48 hours per week.



## Is the company required to grant a personal working time arrangement 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 flexible working time arrangements for the benefit of an employee,
- to arrange the schedule as desired (recommendations 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 invoked in the context of flexible working.

## For more information on this subject

Grand-Ducal Regulation of 30 March 2006 declaring a general obligation to conclude an agreement on interprofessional social dialogue on individual access to continuing vocational training between the OGB-L and LCGB unions, on the one hand, and the Luxembourg Employers' Union, on the other.

**Grand-Ducal Regulation available via this link:**

[www.csl.lu/bibliotheque/publications/ae37343ecf.pdf](http://www.csl.lu/bibliotheque/publications/ae37343ecf.pdf)



## Tax deductibility of continuing training expenses

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

### In what capacity should professional development expenses be reported?

Professional development expenses fall within the scope of procurement costs and can be reported in the corresponding section of the tax return. Procurement costs are expenses incurred directly to acquire, secure and retain revenues. Each employee automatically receives 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 this flat-rate minimum, 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.



## **In specific terms, what expenses can be declared in connection with training?**

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

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

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

For example, if, in October 2018, a taxpayer pays all the registration fees for a two-year training course, he/she can only claim these expenses on the 2018 tax return.

## **What information should be provided to the tax office?**

It is a good idea to explain to your tax office what your professional activity consists of and how the continuous training in question can help you to 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's residence**

[www.impotsdirects.public.lu](http://www.impotsdirects.public.lu)



The Luxembourg State grants, under certain conditions, financial aids that may take the form of grants or loans to persons pursuing higher education. It is interesting to know that 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 course of higher education leading to a diploma, qualification, certificate or degree of higher education officially recognised in the country where the studies are taking place,
- in the case of part-time studies, take at least 15 ECTS credits per semester or follow a course of at least half the minimum duration of the course,
- follow vocational training abroad on the basis of an authorisation from the Minister responsible for vocational training (secondary education pupils).

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

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

- be a Luxembourg national or a family member of a Luxembourg national and be domiciled in Luxembourg, or
- be a national of another EU Member State or of one of the other States party to the Agreement on the European Economic Area and 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 of persons or have acquired the right of permanent residence, or
- have political refugee status and be domiciled in Luxembourg, or
- be a national of a third country or be stateless and domiciled in Luxembourg and have resided there for at least 5 years or have obtained long-term resident status before the presentation of the first application and either hold a Luxembourg secondary school leaving certificate or diploma or recognised as equivalent, or be authorised by the Minister to follow vocational training abroad.

The student **non-resident** in the Grand Duchy of Luxembourg must:

- be a worker who is a national of Luxembourg or of another EU Member State or of one of the other States party to the Agreement on the European Economic Area and the Swiss Confederation and work in Luxembourg at the time of application for financial assistance for higher education, or
- be a child of a worker who is a national of Luxembourg or of another EU Member State or of one of the other States party to the Agreement on the European Economic Area and the Swiss Confederation, and who has been working or has worked in Luxembourg for at least 5 years:
  - > in the last 7 years preceding the application for financial assistance for graduate studies, or
  - > in the 7 years preceding the cessation of professional activity for those receiving a pension due under Luxembourg legislation or an invalidity pension, at the time of the application for financial assistance from the State for higher education.

Eligible are also non-resident students whose parents do not work or have worked in Luxembourg, but who have a father or mother whose new spouse or 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" part and/or a "loan" part.

The "**grant**" part may include:

- a basic grant of €1,000/semester (€1,025 from the start of the 2019/2020 academic year).
- a mobility grant of €1,225/semester (€1,225 from the start of the 2019/2020 academic year), if the student is studying in a country other than his/her country of residence and pays rent.
- a grant based on social criteria varying between €275 and €1,900 (€281 and €1,947 as from the start of the 2019/2020 school year) and accessible to students resident in a household whose annual taxable income is less than or equal to 4.5 times the annual minimum social wage for unskilled workers. The part of the grant based on social criteria that is not granted in the form of a grant may be added to the amount of the loan.
- a family grant of €250/semester (€256 from the start of the 2019/2020 academic year), if other children in the student's household receive financial assistance for higher education.

The amounts of the grants vary in proportion to the evolution of the application rating of the sliding scale of salaries.

The **"loan"** part 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.

The **registration fees** exceeding a flat rate of €100 are taken into account up to a maximum of €3,700 per academic year. Half of the registration fees paid by the State are added to the amount of the grant and the other half to the amount of the 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.cedies.public.lu](http://www.cedies.public.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 either by two units if the student has completed the first cycle within the officially scheduled duration, or 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.
- **Research training cycles:** 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 assistance may be refused in the event of results deemed seriously insufficient on the basis of criteria of progress, attendance at courses and attendance at examinations.

### **Can students with their own income benefit from financial assistance for higher education?**

Students with a total annual income exceeding 3.5 times the annual minimum social wage for unskilled employees are excluded from receiving financial assistance for higher education. If their own annual income remains less than or equal to 3.5 times the annual minimum social wage for unskilled employees, but exceeds the annual minimum social wage for unskilled employees, they may receive financial assistance in the form of a loan.

If the student's total annual income is less than or equal to the annual minimum social wage of unskilled employees, he/she can benefit from the grant part and/or loan part of the State financial aid.

Income from student work limited to a maximum of 10 hours per week is not taken into account for the calculation of the grant on social criteria.

### **Can financial aids for higher education be combined with other such aids?**

It 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 other financial benefit enjoyed by the student or household of which they are a member that is directly related to the student status of the applicant for financial assistance.

This includes family allowances, housing subsidies and regional subsidies.

Students are required to take the necessary steps to obtain the assistance referred to 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 the refusal. The amount in question is deducted from the financial assistance granted by the Luxembourg State. The absence of the above certificates results in a refusal of financial assistance.

## Financial aids for higher education

However, financial assistance from the Luxembourg government may be combined with scholarships awarded on the basis of specific merit criteria and scholarships based on an international programme to promote international student mobility.

### **What are the deadlines for submitting applications for financial assistance?**

The student must apply for each semester of study.

The request for the winter semester must be made by 30 November of each year and the request for the summer semester by 30 April of each year using the form established by the CEDIES.

For more details on the documents to be provided, please visit [www.cedies.public.lu](http://www.cedies.public.lu).

### **Contact**

#### **Center for Documentation and Information on Higher Education (CEDIES)**

18-20, montée de la Pétrusse  
L-2327 Luxembourg  
T. (+352) 24 78 86 50  
[cedies@mcesr.etat.lu](mailto:cedies@mcesr.etat.lu)  
[www.cedies.public.lu](http://www.cedies.public.lu)



# Support for vocational training of job seekers

Jobseekers registered with the Employment Development Agency (Agence pour le développement pour l'emploi - ADEM) who wish to follow vocational training on their own initiative may, under certain conditions, obtain financial support in the form of a partial reimbursement of the training costs.

## How does one apply for vocational training support?

The jobseeker must consult with his/her ADEM adviser and submit a complete application file to ADEM before the start of the training. The file must include the following elements:

- a request containing the presentation of the professional project,
- a complete CV,
- the identity of the training institute, accompanied by proof of the choice of this institute,
- the detailed training programme,
- the duration of the training (start and end),
- the cost of the training, including all taxes,
- where appropriate, information on the diploma/certificate delivered at the end of the training.

Before the start of the training, the file is sent to the Ministry of Labour, Employment and the Social and Solidarity Economy for formal approval. It contains, inter alia, a detailed opinion from the ADEM adviser in charge of the jobseeker's file and a detailed opinion from the Minister responsible for vocational training.

Jobseekers must pre-finance the total cost of the training. They must not receive any other public financial support for the training for which they wish to obtain vocational training assistance.

## How does one obtain reimbursement of training costs?

In the event of a positive approval, the jobseeker can submit a request for reimbursement to the ADEM at the end of the training. The application must include, inter alia, proof of payment for the training, a statement of attendance at courses and a sworn statement that the applicant does not receive, for the same training, any other public financial support.

The Ministry of Labour, Employment and the Social and Solidarity Economy may then reimburse the costs of training as follows:

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- 75% of training costs, capped at the monthly amount of the minimum social wage for unskilled workers, in the event of certified attendance of at least 80%,
- the remaining 25% under certain conditions,
- unless a decision to extend is taken by the Minister responsible for Labour and Employment, the repayment period may not exceed twelve months.

### Contact

#### Adviser to the Employment Development Agency

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# Reimbursement of registration fees for Luxembourgish language exams and courses (acquisition of 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, to be documented by the certificate of successful completion of the Luxembourgish language test (Sproochentest), respectively the certificate of participation in the Luxembourgish language courses. Within the limits set by Grand-Ducal regulations, 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 give the right, on request, to a refund of registration fees of up to € 750 (respectively € 1,500 in the event of reasonable accommodation):

- the examination for the Luxembourgish language test organised by the National Institute of Languages (INL)
- the 24-hour introductory Luxembourgish language course organised for 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 INL or another training provider whose programme is approved by the Minister responsible for National Education
- other Luxembourgish language courses organised by the INL or an organisation whose programme is approved by the Minister responsible for Education and in which the candidate participated before the application for naturalisation or the declaration of option or recovery of Luxembourg nationality was submitted.

## 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 Indigenous Service of the Ministry of Justice. The request must be accompanied:

## Reimbursement of registration fees for Luxembourgish language exams and courses (acquisition of nationality)

- for the reimbursement of registration fees for the Luxembourgish language test, by a receipt issued by the INL 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 attesting to the need for reasonable accommodation.

### Contact

**Ministry of Justice**  
Indigenous Service

13, rue Erasme  
L-1468 Luxembourg  
T. (+352) 247-84547  
nationalite@mj.public.lu  
www.mj.public.lu



# Cofunding of in-company training

Private sector companies can obtain financial assistance from the State for continuing vocational 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.

## Who can pursue training within the framework of this scheme?

To be eligible, training must be aimed at employees affiliated to Luxembourg social security and bound by an employment contract (for a fixed or indefinite period) to a company legally established in Luxembourg and mainly carrying out their activity there.

## Which training courses are eligible?

In principle, the following are eligible for co-financing of on-the-job training:

- external training,
- internal training,
- e-learning type training courses

that 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 training 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 and training courses that are the subject of double co-financing by the State are not eligible.

## How can employees proceed so that their personal projects are taken into account in the company's training plan?

Employees must ask their manager or the department in charge of human resources management and/or training 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 (INFPC). They must then convince their employer of the usefulness of the training and negotiate to request that it be fully integrated or for certain costs in the training plan.

If the company is interested, but has not yet developed a training plan, the National Institute for the Development of Continuing Vocational Training (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 cost of the investment in training realised during the operating year. However, the investment in training is capped according to the size of the company. Thus, it is limited to:

- 20% of the wage bill for companies with between 1 and 9 employees,
- 3% of the wage bill for companies with between 10 and 249 employees,
- 2% of the wage bill 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,

- the wage cost of participants calculated on the basis of an average hourly wage resulting from the amount entered on the certificate providing information on the wage bill issued by the Joint Social Security Centre.
- etc.

The financial contribution to the salary cost is increased 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 concrete benefits of this scheme for employees?

There may be advantages in terms of covering the cost of training registration fees, but also in terms of time investment 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.

Consult the **co-financing calculation simulator** at [www.lifelong-learning.lu](http://www.lifelong-learning.lu)

## Contact

### National Institute for Development of Continuing Vocational Training (INFPC)

12-14, avenue Emile Reuter  
L-2420 Luxembourg  
T. (+352) 46 96 12 1  
[infpc@infpc.lu](mailto:infpc@infpc.lu)  
[www.infpc.lu](http://www.infpc.lu)



# Subsidies for Luxembourgish language courses in companies

The Luxembourg government subsidises companies' efforts in the field of the integration of foreigners by learning Luxembourgish.

## Who can benefit from subsidies for Luxembourgish courses?

Private sector companies legally established in the Grand Duchy may submit an application to recover part of the costs associated with their employees' learning of the Luxembourgish language. Self-employed persons are not eligible for the subsidies in question.

## Which training courses are eligible?

Luxembourgish language courses given by a trainer/training institute approved by the Ministry of National Education, Children and Youth (MENJE) are eligible for subsidies.

Courses may be at different levels (beginner, intermediate, etc.).

## Which costs are eligible?

Trainer's fees and didactic material costs are eligible for a subsidy.

## What is the amount of the subsidy for Luxembourgish courses?

The amount of the grant cannot be specified in advance and varies according to the number of companies applying and the total amount of costs.

## What is the application procedure for a subsidy for Luxembourgish courses?

The company must apply for a "grant for learning the Luxembourgish language" to the Ministry of Labour, Employment and the Social and Solidarity Economy using a pre-established form. The request must be made before the end of the calendar year. It must include a certain amount of information relating to the training project and be accompanied by supporting documents such as receipted invoices with proof of payment, a certificate stating that the project is not subject to further public co-financing and attendance lists signed by the beneficiaries and the training organisation.

## Contact

### Ministry of Labour, Employment and Social and Solidarity Economy

26, rue Sainte Zithe  
L- 2763 Luxembourg  
T. (+352) 247-86100  
info@mte.public.lu  
www.mte.public.lu



## Other support measures for continuing training

### YOUTH LEAVE

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

Provided that their programme is approved, the activities for which it is possible to benefit from youth leave are as follows:

- the training and further training of youth workers,
- the training and further training of managers 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.

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

### Contact

#### **National Youth Service (Service national de la jeunesse - SNJ)**

138, Boulevard de la Pétrusse  
L-2330 Luxembourg  
T. (+352) 247-86465  
info@snj.public.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 number of employees in the company, the nature of the first or subsequent term of office and whether they are a permanent or substitute employee representative, a health and safety representative or an equality representative.

The representative must send their employer a duly completed registration form for employee representative courses. 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



For further information: [www.csl.lu](http://www.csl.lu) [www.guichet.lu](http://www.guichet.lu) [www.lifelong-learning.lu](http://www.lifelong-learning.lu)







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