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Employment of pupils and students during school holidays

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During school holidays, an employer can hire young people on student contract (excluding internship agreement) under the following conditions.

1. Who can be hired as pupil/student?

Is considered as a pupil/student, every person who is at least 15 years old and has not exceeded the age of 27 accomplished:

- who is registered in a teaching establishment (in Luxembourg or abroad), and is following regular full-time courses,

or

- whose school registration has come to an end for less than 4 months.

2. What is a student contract?

The contract concluded with a pupil/student during the school holidays cannot exceed a maximum duration of 2 months per civil year (even in case of several contracts). This contract must:

- be drawn up in written at the latest at the starting date of the employment of the pupil/student (in the absence of a written document, the contract will be considered as an employment contract for an indefinite period)
- contain certain compulsory statements (first and last name, date of birth and address of the pupil/student, name and address of the employer, start date and end date of the contract, nature and place of work, daily and weekly working hours, agreed remuneration and salary payment procedure, place where the pupil/student is staying if the employer has agreed to provide accommodation). Our standard contract can be obtained on request to IF Advisory
- be signed by the employer and by the pupil/student (and her/his legal representative if she/he is minor)
- be drawn up in three copies, one of which has to be sent by the employer to the Labor authorities ("Inspection du Travail et des Mines" in French) within 7 days following the starting date of the employment.



3. What is the minimum amount of the remuneration to be paid to the pupil/student?

The minimum remuneration to be paid to the pupil/student is the following (index 756.27 as of January 1st, 2013):

Age of the pupil or the student	% of the MSW according to the age	Monthly gross salary	Gross hourly rate
18 years and more	80% of €1,874.19	€1,499.35	€8.6668
17 years and more	80% of €1,499.35	€1,199.48	€6.9334
15 years and more	80% of €1,405.64	€1,124.51	€6.5001

The employer can obtain an exemption from withholding tax, on request to the competent RTS tax office, provided the net hourly remuneration paid to the pupil/student does not exceed €14.

4. What is the social security regime applicable to the pupil/student?

The remuneration paid to the pupil/student during the school holidays is exempted from social security contributions for health insurance, pension insurance and care insurance.

However, the employer must register the pupil/student with the social security authorities (“Centre Commun de la sécurité sociale” in French) for accident insurance. The contribution (borne by the employer) is calculated on the minimum social wage for non-qualified employee (€1,874.19 at index 756.27 as of January 1st, 2013).

5. What are the conditions of employment of a pupil/student?

Legal provisions and bargaining agreements related to the working conditions and the protection of employees are in principle applicable to the employment of the pupils/students during the school holidays.

The law states some exceptions summarized in the table below:



Illness	The pupil/student is not entitled to a remuneration during the days of sickness
Overtime	The minor pupil/student (from 15 to 18 years old) is not allowed to work overtime (unless legal exceptions)
Annual leave	The pupil/student is not entitled to annual paid leave
Extraordinary leave	The pupil/student is entitled to extraordinary leave in case of wedding/partnership ("partenariat" in French), moving, etc. During this leave → no remuneration
Working during Sundays and public holidays	The prohibition for the teenagers (from 15 to 18 years old) to work on Sundays and public holidays is not applicable in the case of a student contract (article L.151-7 §2 of the Labor Code)
Weekly rest period	In the course of each period of 7 days, the minor pupil/student (from 15 to 18 years old) has to benefit from a rest of 2 consecutive days, including in principle Sunday
Health and Safety at work	The employer has to respect the provisions of the Labor Code regarding the occupation of young workers (articles L.343-1 and following)

6. What are the obligations of a third-country national wishing to work during the school holidays?

Before entering in Luxembourg, the pupils/students who are not citizens of the European Union, the European Economic Area or Switzerland have to request and obtain a residence authorization from the Ministry of Foreign Affairs in order to work in Luxembourg.

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