

Student employment contract

The new increase in the minimum social wage of 0.9% has also an impact on the minimum wage levels to be respected for students.

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

The student contract must be concluded in writing, without fail, at the latest when the student takes up his or her duties. The employer is required to send a copy of the contract to the ITM within 7 days of the start of employment.

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

Retroactively to 1 January 2019 (index 814.40), the minimum remuneration for students is:

	%	Gross hourly rate	Gross monthly pay
18 and more	80 % of the full social minimum wage	1 671.80 €	9.66 €
17 to 18	80 % of 80 % of the social minimum wage	1 337.44 €	7.73 €
15 to 17	80 % of 75 % of the social minimum wage	1 253.85 €	7.25 €

The hiring of the student must be reported to the Social Security Office. No social security contribution is payable, except the employer's contribution for accident insurance.

The remuneration paid to students working during school holidays is exempted from withholding tax as long as the hourly wage does not exceed 14€ gross per hour. The employer is nonetheless required to file an exemption request with the Direct Taxation Department.



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