

## Student employment contract

Students are considered to be young people aged 15 to 27 (day of 27<sup>th</sup> 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. This can be done online on MyGuichet.lu.

The period of employing a student may not exceed 2 months per calendar year, whether under one or more contracts. Since Law of 4<sup>th</sup> June 2020, this maximum period of 2 months is also expressed in number of hours (i.e. twice 173 hours). Students are thus authorized to conclude part-time contracts for a period exceeding two months, while staying within the maximum number of 346 hours per calendar year.

**The minimum remuneration depends on the student's age:**

AGE	%	Gross hourly rate (index 834.76)	Gross monthly pay (index 834.76)
<b>18 and more</b>	80 % of the full social minimum wage	1,713.60€	9.9052€
<b>17 to 18</b>	80 % of 80 % of the social minimum wage	1,370.89€	7.9242€
<b>15 to 17</b>	80 % of 75 % of the social minimum wage	1,285.20€	7.4289€

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.



*The information published in this article is valid only on the date of publication of said article. As social legislation is frequently amended, please contact us concerning any question or intended use based on this article or a previously published article.*

*Pursuant to Article 2, §2 of the Act of 10 August 1991, as the Legal Department of SECUREX Luxembourg SA is not authorised to practice law, it shall limit its action at all times to disseminating information and documentation.*

*Such documentation and information thus provided under the legal subscription always constitute typical examples or summaries, are of indicative value, and lay no claim to being exhaustive. The addressee is solely responsible for the use and interpretation of the information or documentation referred to in this article, advice or acts he deduces as well as the results he obtains from them.*