



Terms and conditions for hiring students or pupils

With the summer vacations just around the corner, some of you are probably already thinking about **hiring pupils or students** to replace staff on leave. There are a number of formalities to be complied with.

The contract by and between the employer and the student must be concluded **in writing, at the latest when the student starts work.**

In the absence of a written contract, the employment shall be deemed to be under an open-ended contract of employment; proof to the contrary is not possible. It is therefore not possible to hire a student verbally.

The student contract must be drawn up in 3 original counterparts:

- one for the student
- one for the employer
- one for the Inspection du travail et des mines (ITM) [Inspectorate of Labour and Mines]: the contract and a copy of the identity card must be sent to the ITM within 7 days of the start of the contract by ordinary mail or via MyGuichet.lu.

The period of employment may not exceed **2 months or 346 hours** per calendar year, regardless of whether it involves one or more contracts with one or more employers.

It is therefore possible to conclude one or more part-time student contracts for a period of employment of more than 2 months during one or more school holidays, provided that they do not exceed 2 times 173 hours (= 346 hours) per calendar year.

The remuneration of the pupil or student may not be less than 80% of the social minimum wage. In the index 921.40 the pupil/student is entitled to the minimum amounts shown in the table below, graduated on account of age.

Pupils and students salaries (index 944.43)		
	monthly rate	hourly rate
18 years completed	€ 2.056,74	€ 11,8887
17 years completed	€ 1.645,39	€ 9,5109
15 & 16 years completed	€ 1.542,56	€ 8,9165



The employer is required to make a declaration of entry to the Joint Social Security Centre (Centre commun de la sécurité sociale). Conversely, only the **employer's contribution for insurance against accidents at work will be due.**

The student's remuneration is therefore not subject to health insurance, pension insurance or dependency insurance. For the employer, the total cost of a student's salary will consequently be limited to the gross salary plus the accident insurance contribution.

Furthermore, the student is **exempt from tax** as long as the hourly wage does **not exceed €16/hour.** The gross salary paid to the student will therefore be identical to the net salary. The employer will have to apply to the Luxembourg Inland Revenue (Administration des contributions directes) for this however. This application must be lodged once a year for all students, so it is not nominative. It is therefore advisable for the employer to file this application when hiring the first student of the calendar year.

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