

New procedure regarding the entry declaration for non-EU, EEA, and Swiss nationals!

Starting from July 1 2024, nationals from countries outside the European Union, the European Economic Area, and Switzerland are assigned a registration number (social security number) by the General Department of Immigration at the beginning of their residence or work permit application process when they wish to work as residents or cross-border workers in Luxembourg. This registration number is then communicated to the Social Security Centre (CCSS). As a reminder, the application for a work permit must be made by the employee him/herself, but in practice it is often the future employer who takes care of the official formalities.

Once the General Department of immigration grants the residence or work permit, a registration number is created for the applicant, and the employer or their representative can proceed with the entry declaration to the CCSS, including data related to the employee's engagement.

For more information about the declaration of entry: <u>New employees - SECUline - CCSS (Centre commun de la sécurité sociale) - Luxembourg (public.lu)</u>

By introducing this additional step in the hiring process for third-country nationals, **employers can** now ensure that their future employees have valid work authorization.

Failure to follow this procedure will result in no registration number being provided by the General Department of Immigration, making affiliation with the Luxembourg social security system impossible. The employer or payroll representative will be informed by the CCSS that affiliation is not possible due to a lack of prior registration number request with Immigration. This also means that the employee does not have work authorization.

Without affiliation, the employee is not covered by the CCSS for the following risks:

- sickness and maternity;
- work accidents:
- dependency;
- pension.



As a reminder, employers hiring personnel must legally submit an entry declaration to the CCSS within 8 days of hiring.

The registration number request from the Directorate of Immigration is therefore **mandatory** beforehand to affiliate the third-country national employee with the CCSS.

Without a work permit, and failing to be able to declare your employees to the CCSS, they will be considered as working illegally in Luxembourg.

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