

Publication

STUDENT OCCUPATION DURING THE SUMMER HOLIDAYS

The occupation of pupils and students during school holidays is essentially regulated by articles L. 151-1. to L. 151-9. of the Labour Code.

- The legal framework is applicable to the occupation of pupils and students during their school holidays if this occupation takes place, for remuneration, in the service of private or public sector employers.
- Pupils or students are considered to be persons aged between 15 and 27 years (due on the 27th birthday) who are enrolled in a Luxembourg or foreign educational establishment and who regularly follow a full-time course of study. The same applies to persons whose school enrolment or voluntary status within the meaning of the amended law of 31 October 2007 on voluntary service for young people ended less than 4 months ago.
- The period of employment may not exceed 2 months or 346 hours per calendar year (from 1 January to 31 December), regardless of whether one or more contracts are involved.
- As for the remuneration of the pupil or student, it may not be less than 80% of the Minimum Social Wage. At index 877.01, the student/student is entitled to the minimum amounts shown in the table below, graduated according to age.

Salary of pupils and students at index 877.01		
	Monthly rate	Hourly rate
18 years completed	1.895,84 EUR	10,6977 EUR
17 years completed	1.480,56 EUR	8,5581 EUR
15 et 16 years completed	1.388,02 EUR	8,0233 EUR

- The occupation of pupils and students is subject to accident insurance. It is not subject to health and pension insurance.
- The occupation of pupils and students does not entitle them to paid recreational leave. Extraordinary leave for personal reasons (article L. 233-16. of the Labour Code) must, however, be granted in the cases provided for therein without compensation being due during such absences.



- A pupil or student who has not worked on a statutory holiday is not entitled to remuneration for that day.
- A pupil or student is not entitled to remuneration during periods of absence due to work incapacity.
- Apart from the exceptions dealt with above, all legal, regulatory and contractual provisions concerning working conditions and the protection of employees are applicable.
- The contract between the employer and respectively the pupil or student must be concluded in writing at the latest at the time of taking up employment. The employer is obliged to send a copy of the contract to the Labour and Mines Inspectorate within 7 days of the commencement of work. In the absence of a written contract, the employment is considered as a contract for an indefinite period of time, evidence to the contrary is not admissible.

[Our model contract](#) contains all the mandatory information.

The model contracts in word format are available to member companies at the Fedil secretariat (tel. 43 53 66 - 1), which will provide information on any problems not mentioned in this article. The model contracts can also be requested by e-mail: fedil@fedil.lu.

Employers who wish to offer a job during the school holidays have the possibility to declare the job(s) on [FEDIL's HelloFuture platform](#) or [the new "Jobs & Internships" platform](#) of Agence Nationale pour l'Information des Jeunes (ANIJ).

Salaries attributed to the pupil/student employed during the school holidays not exceeding 14 euros per hour are exempt from withholding tax upon request by the employer to be addressed to the [RTS office responsible](#) for its headquarters.

The request for exemption from withholding tax for the pupil/student's remuneration, formulated on plain paper, must mention the following information about the pupil/student :

- his/her surname and first names;
- his or her national identification number (13-digit number) or, failing that, his or her date of birth;
- his/her address;
- the start and end dates of the contract;
- the amount of the monthly or daily remuneration.

A copy of the pupil/student's school certificate must be attached to the application.

If the hourly salary paid exceeds 14 euros, the remuneration paid is subject to withholding tax and the pupil/student must submit a tax deduction form to the employer.