



Institut National
pour le développement
de la Formation
Professionnelle Continue



LE GOUVERNEMENT
DU GRAND-DUCHÉ DE LUXEMBOURG
Ministère de l'Éducation nationale
et de la Formation professionnelle

Access to state financial aid with respect to Continuing Education and Training

EXPLANATORY NOTICE

September 2010, Version 09

Announcement

This explanatory notice* is provided to companies for information purposes.

It is essentially intended to facilitate the preparation of an approval application, a final report or annual review.

Under no circumstances can it replace the various prevailing legal and regulatory provisions in this area, namely, mainly:

- the law of 31 July 2006, introducing the Labour Code (Section 2 of Chapter II of Heading IV of Book V), amended.
- the Grand-Ducal regulation of 22 January 2009 as amended by the Grand-Ducal regulation of 29 June 2010

These legal texts are available for download from the following sites:

www.infpc.lu and www.lifelong-learning.lu

This notice is neither exhaustive nor definitive and may be updated.

* Auch in Deutsch verfügbar. Également disponible en français.

FALSE STATEMENT

In the framework of the co-funding application, a false statement is defined as deliberately providing inaccurate information and false supporting documents.

The Luxembourg Ministère de l'Éducation nationale et de la Formation professionnelle (MENFP) (National Ministry of Education and Vocational Training) would remind companies of the terms of Article L. 542-19 (1) of the Labour Code (Section 2 of Chapter II of Heading IV of Book V): "Direct state aid provided for by Article L. 542-13, obtained by a company in breach of the provisions herein, shall be repaid to the Treasury on the decision of the competent Minister."

In particular, companies must ensure not to include the following in their reports or reviews:

1. salary expenses already reimbursed, or which will be reimbursed, in the framework of legislation on the "Congé individuel de formation" (Individual Training Leave) and the "congé linguistique" (language training leave),
2. expenses incurred for external instructors for courses in the language of Luxembourg, already submitted to the Ministère du Travail et de l'Emploi (Luxembourg Labour and Employment Ministry),
3. salary expenses of participants / in-house instructors declared to the Administration de l'emploi (ADEM) (Luxembourg Employment Administration Office) with a view to payment through the "Fonds pour l'emploi" (Employment Fund) (in the context of "short-time working" with or without a "plan de maintien dans l'emploi" (job retention plan)),
4. the portion of the expenses incurred for external instructors paid for by the "Fonds pour l'emploi" (Employment Fund) (in the context of "short-time working" with or without a "plan de maintien dans l'emploi" (job retention plan).

FREQUENT ERRORS, OMISSIONS AND COMMENTS

1. Only the average hourly rated payroll cost is accepted for the calculation of salary expenses. The total payroll figure must be taken from the certificate, obtained from the [Centre commun de la sécurité sociale](http://www.ccss.lu) (CCSS), through their site, www.ccss.lu. This certificate (Appendix 4) must be attached to the co-funding application. It must cover a full year; a projection is not allowed. The certificate for the previous year covering a period of 12 months can only be applied for after 15 February from the CCSS.
2. The accounts department stamp must appear on all invoices, or a copy of the payment transfer must be attached to the invoices; otherwise, they will be deemed to be void.
3. The attendance list must include the title, date, time and duration of the training course. It must be signed by the participant(s) and the instructor. All incomplete lists will be deemed to be void.
4. In-house training involving one instructor and one participant is considered as On the Job Training and should therefore be entered in the "On the Job Training» category.
5. The maximum periods allowed for On the Job Training are set at one month (173 hours) for the trainee and at 0.5 months (86.5 hours) for the in-house instructor(s) (Article 7, Grand-Ducal regulation dated 22 January 2009). Self-training is also limited to 173 hours. The attendance sheet must specify the various training topics covered. Nonetheless, in some cases, provided it is accepted by the Advisory Commission,, On the Job Training of more than 173 hours and less than 519 hours may be accepted, provided the reason for exceeding the eligible duration is given.
6. When training takes place over two financial years (for example, from September 2010 to June 2011), the participants' salary expenses, external instructor expenses and ancillary costs must be allocated in full to the 2011 report / review, even if the date of invoice and/or date of payment of invoice falls in 2010 and the salary expenses are recorded in the 2010 financial year. This is the only case where the period covered may not coincide with the eligibility period for the expenses.
7. Co-funding applications on hard copy (Approval Application, Final Report and Annual Review) must be accompanied by an electronic version (Excel file only) saved on CD or USB memory stick.

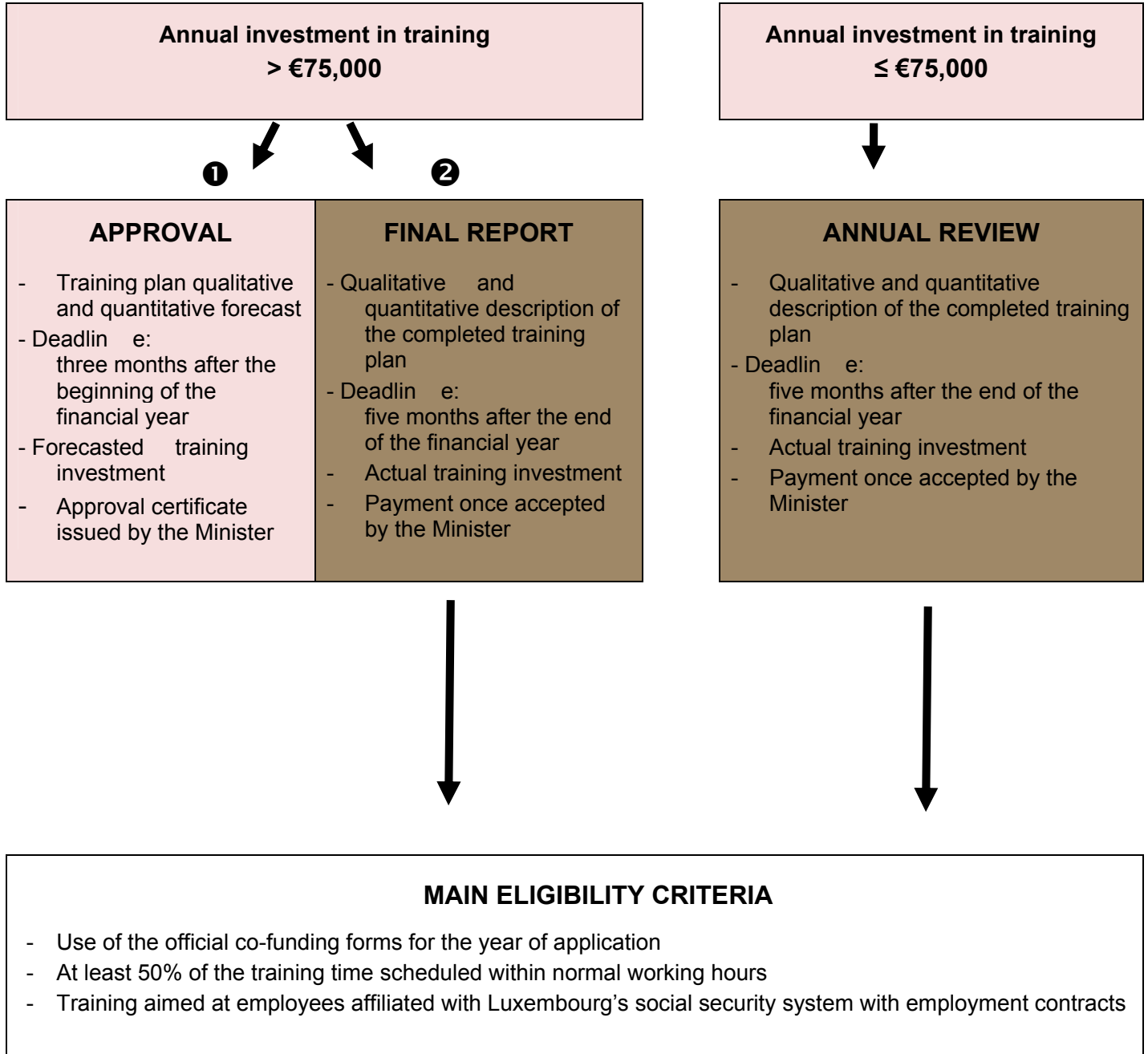
AN E-MAIL WITH THE FILE AS AN ATTACHMENT WILL NOT BE ACCEPTED.
Applications must be sent to the MENFP, and not to the INFPC

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A. PRACTICAL ARRANGEMENTS



1 Total annual training investment

The annual amount invested in continuous education and training by the company determines the type of co-funding application to be submitted to the Ministère de l'Éducation nationale et de la Formation professionnelle (MENFP) to apply for financial aid from the State, in accordance with the Labour Code (Section 2 of Chapter II of Heading IV of Book V).

Eligible training investment expenses consist of the following:

- salary expenses of in-house participants and instructors,
- external instructor expenses,
- travel, accommodation and subsistence expenses,
- teaching preparation expenses,
- costs of premises and teaching equipment expenses,
- subscriptions to training bodies,
- auditor's / consultant's expenses
- "Training management" software costs
- overheads and monitoring costs (5%).

1.1 Investment exceeding €75,000

Approval application - final report

Training plans amounting to a total strictly in excess of €75,000 must be submitted in the form of an approval application, followed by a final report drawn up at the end of the financial year.

The approval application constitutes the qualitative and quantitative forecast of all or part of the training plan in terms of training investment. It determines the estimated amount co-financed by the State.

The final report constitutes the qualitative and quantitative description of the completed training plan. It includes detailed financial accounting, and includes all supporting documents or is certified correct by an approved [company auditor](#).

The company auditor must be registered in the directory of the Institut des [Réviseurs d'Entreprises \(IRE\)](#) (Luxembourg Institute of Registered Auditors). Where applicable, the auditor's report (pre-specified IRE formatted document) must give the adjusted, post-audit amounts. The auditor's invoice amount may be included in the overall budget under [B 4.2.2, Auditor's / consultant's fees](#).

1.2 Investment less than or equal to €75,000

Annual review

Training plans amounting to €75,000 or less are presented in the form of an annual review at the end of the financial year. All investments in excess of this amount will be systematically adjusted to the €75,000 ceiling.

The annual review constitutes the qualitative and quantitative description of the completed training plan in terms of training investment.

It includes detailed financial accounting, and includes all supporting documents or is certified correct by an [approved company auditor](#).

2 Main eligibility criteria

2.1 Co-funding application forms

Official co-funding application, annual review, approval application and final report forms should be used according to the amount invested in training.

All co-funding applications must be submitted on the most recent version of the forms relative to the year of submission. If not, the application will be returned to sender.

2.2 Training period

In accordance with Article L.542-10 of the Labour Code, half of the training must take place during normal working hours. This means that at least 50% of all training hours included in the plan, projects or project categories included in the application must take place during normal working hours.

2.3 Target group

In accordance with Article L.542-7 of the Labour Code, training is aimed employees:

- who are paid a salary,
- who are affiliated with the Luxembourg social security system,
- who are bound by an employment contract (fixed-term or permanent contract) to a private-sector company legally established and conducting its main business in the Grand Duchy of Luxembourg,
- as well as all those working as subcontractors to the applicant company.

All of these conditions must be met in order for the participants' salary expenses to be considered eligible.

NOTE: the law also covers heads of craft, commercial, industrial, agricultural or forestry enterprises legally established in Luxembourg, as well as job seekers (Article L.542-7 of the Labour Code).

Special status

Training for the self-employed is eligible. To be eligible the self-employed person must request a certificate of income from the Centre commun de la sécurité sociale (CCSS), through its web site www.ccss.lu (see Appendix 5).

There are two possibilities:

- a) **The self-employed person has no employee(s).** In this case the total on the certificate of income (Appendix 5) on the line, "not in receipt of a salary" must be entered on the form in point 1.3, Payroll (descriptive tab), even if this is a temporary income.

- b) **The self-employed person has an employee / has employees.** In this case, the person's total income (Appendix 5) should be added to the payroll total for the employee(s) (Appendix 4) and this total should be entered on the form in point 1.3, Payroll (descriptive tab).

Exceptions

Training of **temporary personnel** is not eligible. They are bound to the company by an assignment contract and not an employment contract.

Training of **apprentices** is not eligible. They are bound to the company by an apprenticeship contract and not an employment contract.

Training of **students** is not eligible. They are bound to the company by a student contract and not an employment contract.

Training relative to the position of **personnel representative** is not eligible. These employees may avail themselves of training leave pursuant to Book IV, Heading 1 of the Labour Code (www.legilux.lu).

However, other training not related to the position of personnel representative is eligible.

Training of those in the **liberal professions** (doctor, pharmacist, vet, accountant, auditor, notary, bailiff, architect, consultant engineer, surveyor, etc.) and included in the establishment of the company (residence permit, vehicle registration document) is not eligible. They are covered by the legislation on individual access to continuing vocational training. However, their training is eligible when they are bound to the company by an employment contract (answerable to an employer).

3 Changes to the training plan / projects during the financial year

In accordance with Article 2 of the Grand-Ducal regulation dated 22 January 2009 and in the case of training investment strictly in excess of €75,000 (approval application followed by a final report), an additional approval applications may be submitted **during the financial year**.

This application must be labelled '**Addition**'.

If the budget is exceeded by **20% or more** during the year, an addition to the initial approval application must be submitted before the end of the financial year. This addition covers only the excess amount envisaged for the period covered by the initial approval. It includes new projects / new project categories or those that have been substantially changed, resulting in the increased budget. The new sheet(s) per project category (points 2 and 3 on the form), the corresponding table and overall budget for the revised plan (point 4 on the form) should be sent to the MENFP, duly completed, dated and signed.

4 Group application

In accordance with Article L.542-9 (4) of the Labour Code:

"One or more companies may be involved in training plans."

A training plan may be submitted by and on behalf of a single company, for itself and several or all companies within the group. The companies involved in the training plan must be legally established and conduct their main business in Luxembourg.

A single approval application should be sent to the MENFP. The company assuming responsibility for completing the co-funding application (hereafter referred to as 'the Applicant'), attaches an appendix to the form listing the companies also involved in the training plan

This document must be attached to the approval application and must include the names of each entity, registration number, bank sort code, account number and Workforce.

When submitting the final report, this same table must be adjusted and completed with the number of participants for each entity and the percentage of the total co-funding amount to be allocated to each.

The co-funding will be distributed according to the percentages provided by the "Applicant".

5 Procedures for completing co-funding applications

5.1 Excel forms

The format or content of the Excel co-funding forms may not be modified under any circumstances whatsoever, on penalty of rejection. If necessary, applicants may refer to appendices attached on additional sheets.

5.2 Obtaining the official co-funding application forms

The official co-funding application forms in Excel format and this explanatory notice, available in English, French and German, are available for download exclusively from the following sites:

- Continuing Education and Training site www.lifelong-learning.lu , Espace Entreprises page – Cofinancement tab – Formulaire de demande de cofinancement (co-funding application forms).

5.3 Completing the co-funding application forms

In order to facilitate companies to understand the procedure for completing the co-funding applications, the INFPC offers a training course entitled:

"Co-funding of training in companies"

The training covers the procedure for using the Excel forms; its objectives are:

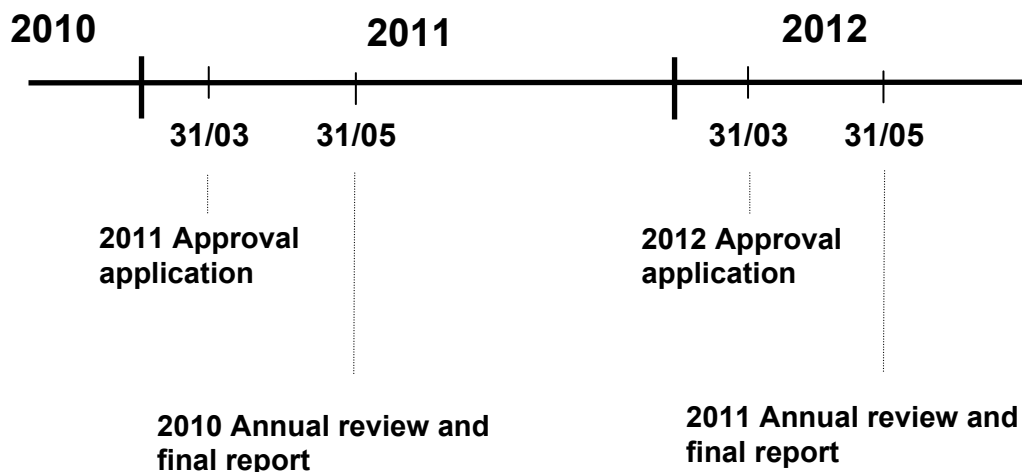
- to increase awareness of the role and importance of Continuing Education and Training in companies;

- to be able to complete the co-funding application forms according to the eligibility criteria specified by law (Labour Code (Section 2 of Chapter II of Heading IV of Book V)).

The training dates and enrolment procedures are available online from the INFPC's web site www.lifelong-learning.lu.

6 Submitting a co-funding application

6.1 Submission deadlines



(Time scale assuming that the financial year coincides with the calendar year)

6.1.1 Approval application

The deadline for submission of approval applications is three months from the beginning of the financial year.

Beyond this deadline, the date of receipt of the approval application determines the beginning of the eligibility period of the training plan.

Examples:

Financial year coinciding with the calendar year (01/01/11 to 31/12/11):

Deadline for the receipt of approval applications by the MENFP is 31/03/11 at the latest → the entire training plan is eligible, i.e. from 01/01/11 to 31/12/11.

Approval application received by the MENFP on 24/07/11 → the eligibility period for the training plan is from 24/07/11 to 31/12/11. Training projects prior to 24/07/11 are not eligible.

The financial year does not coincide with the calendar year (e.g.: 01/07/11 to 30/06/12):

Deadline for the receipt of approval applications by the MENFP is 30/09/11 at the latest → the entire training plan is eligible, i.e. from 01/07/11 to 30/06/12.

Approval application received by the MENFP on 11/01/12 → the eligibility period for the training plan is from 11/01/12 to 30/06/12. Training projects prior to 11/01/12 are not eligible.

6.1.2 Final report and annual review

The final report must be submitted to the MENFP within five months at the latest from the end of the period covered by the ministerial approval.

At the end of the financial year, the same deadline applies for the submission of the annual review.

6.2 Structuring and sending co-funding applications

One copy of the co-funding applications (duly completed and signed forms, with the supporting documents filed in a binder with dividers - but not in plastic pockets),



as well as an electronic version (only the Excel file saved on a CD or USB memory stick) must be sent by registered mail to the MENFP.

Ministère de l'Éducation nationale et de la Formation professionnelle (MENFP)

Service de la Formation Professionnelle

LOI FPC

Address: 29, rue Aldringen L-1118 Luxembourg

Post code: L-2926 Luxembourg

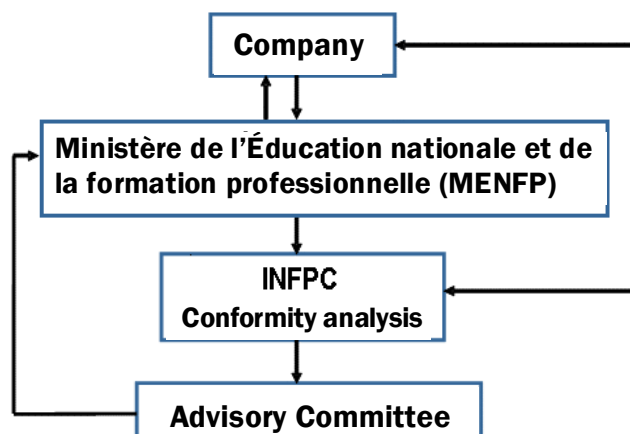
6.3 Processing of co-funding applications

The MENFP records the applications and sends them to the INFPC.

The INFPC conducts a conformity analysis to ensure compliance with current legislation in force and handles queries from applicants.

The results of the analysis are submitted to the advisory committee to rule on the eligibility of the applications (Art. L.542-11 (3) of the Labour Code).

Co-funding applications with the decisions of the advisory committee are sent to the MENFP. The final decision rests with the Minister who informs the companies.



B. CO-FUNDING APPLICATION FORMS

The numbering of the headings corresponds to the numbering on the forms.

1 Company information sheet and practical information

1.1 Company

Please give the name of the company and the nature of its business together with a brief description of its training policy (what is the aim of the training plan?).

1.2 Company personnel (current status) at 31 December*

*even in the case of a financial year that does not coincide with the calendar year.

Give a breakdown of the company's total personnel keeping strictly to the table on the form.

Give the total personnel at 31 December:

- 2010 Annual Report: total personnel at 31 December 2010
- 2011 Approval Application: total personnel at 31 December 2010
- 2011 Final Report: total personnel at 31 December 2011

Personnel without at least one of the following types of diplomas are considered to be unskilled employees:

- CATP (Certificat d'Aptitude Technique et Professionnelle) (Technical and Vocational Training Certificate), DAP (Diplôme d'Aptitude Professionnelle),
- CITP (Certificat d'Initiation Technique et Professionnelle) (Technical and Vocational Initiation Certificate), CCP (Certificat de Capacité Professionnelle),
- CCM (Certificat de Capacité Manuelle) (Manual Skills Certificate), CCP (Certificat de Capacité Professionnelle),

1.3 Payroll

Specify gross payroll applied for.

You must attach the payroll information certificate provided by the Centre commun de la sécurité sociale via the Web site www.ccss.lu ([Appendix 4](#) and/or [Appendix 5](#)) (see point A 2.3 Special Status: self-employed). The Certificate must cover 12 months. It is available for the entire period of the previous year from 15 February. A projection is not allowed. For applications via the site, www.ccss.lu, you must indicate the company registration number(s) (the companies' registration numbers in the case of a Group application) (13 digits) (if necessary add 99). www.ccss.lu.

Gross payroll = sum of professional income declared to the Centre commun de la sécurité sociale (Articles 330 and 331 of the "Code des assurances sociales" (Law on Social Insurance)).

Extrapolate the data over one year if your company has only been in operation for a few months.

NOTE:

- 2010 Review: complete based on the payroll figure for 2010
- 2011 Approval: complete based on the payroll figure for 2010
- 2011 Report: complete based on the payroll figure for 2011

1.4 Type of co-funding applied for

Specify your choice and indicate the financial year, i.e. the period covered (calendar or financial year).

In accordance with Article L.542-12 of the Labour Code, the State contributes to investment in training in the following two ways:

1.4.1 Direct grant

A direct grant amounts to 14.5% of the selected investment before tax (i.e. 10% after tax), in accordance with Article L.542-13 of the Labour Code. It is paid in a single instalment once the conditions for acceptance of the annual review or approval application and the final report have been met.

1.4.2 Tax credit

The tax credit amounts to 10% of the investment cost, deducted against income tax on the current year's income. It can be carried forward for up to 10 years if there is insufficient income tax liability. It can be only granted on presentation of an investment certificate issued by the Ministry of Finance, on acceptance of the annual review or the final report.

1.5 Prior notification of personnel

In accordance with Article L.542-7 of the Labour Code and only in the case of an approval application, personnel must be informed about the training plan ahead of time.

Supporting documentation must be included with the approval application.

If your company has 15 employees or more, → please enclose a reply or acknowledgement of receipt from the works council or joint committee ([c.f. Appendix 1.1](#)).

If your company has fewer than 15 employees →, please enclose the copy of a poster, the minutes of an information meeting or the content of another form of notification.

1.6 Principles of cost calculation**1.6.1 Hourly cost per participant / in-house instructor(s)****Hourly cost calculation method:**

Take the average hourly cost of all employees in the company into account according to the following formula:

AVERAGE HOURLY COST = (€/hour)	$\frac{\text{Payroll}}{12}$ <u>average total personnel for the year (full-time equivalent)</u> 173
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Average total personnel for the year = * Full time equivalent (f.t.e.)	<u>Sum of total personnel for the 12 months of the calendar year</u> 12
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Average total personnel for the year:

(Total personnel f.t.e. in January. + Total personnel f.t.e. in February. + + Total personnel f.t.e. in December) / 12

The certificate provided by the CCSS always indicates the Wage bill for the Calendar year, starting on January 1st and ending December 31st.

NOTE:

- 2010 Review: complete based on the average 2010 personnel
- 2011 Approval: complete based on the average 2010 personnel
- 2011 Report: complete based on the average 2011 personnel

NOTE: For a **group application**, hourly costs must be calculated for all personnel in the companies. The group's payroll is equal to the sum of the amounts entered on the certificates of the various legal entities.

<p>FINANCIAL YEAR (shifted economical exercise) <i>Example: Economical Year from 01/09/2010 to 31/08/2011</i></p> <p>Even for a shifted economical year the certificate provided by the CCSS indicates the wage bill for the calendar year (01/01/2010 – 31/12/2010).</p> <p><u>Approval application 2010 (Example: 01/09/2010 – 31/08/2011)</u> Needed information:</p> <ul style="list-style-type: none"> - Wage bill 2009 (01/01/2009 – 31/12/2009): CCSS certificate 2009 - Sum of total personnel : Average total personnel for the calendar year 2009 <p><u>Final Report 2010 (Example: 01/09/2010 – 31/08/2011)</u> Needed information:</p> <ul style="list-style-type: none"> - Wage bill 2010 (01/01/2010 – 31/12/2010): CCSS certificate 2010 - Sum of total personnel : Average total personnel for the calendar year 2010

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Flat number of hours paid to the employee per month. This number is laid down by law ([c.f. : the Code du Travail](#)) and must be used in the calculation of hourly costs, unless a different number of hours has been agreed in a collective bargaining agreement, in which case, a copy of that agreement must be attached to the co-funding application.

1.6.2 Rate for travel by car

Give the reimbursement rate applied in the event of travel by private car and/or the flat rate allowed for company cars.

1.6.3 Hourly cost(s) for rental / depreciation of premises

Give the annual cost of using the company's offices, the total area of the premises, total area of the various training rooms and the number of rooms. ([c.f. point B. 3.4.1](#)).

1.6.4 Hourly cost(s) for rental / depreciation of teaching equipment

Give the annual costs of using teaching equipment (computer, projector, etc.). The following are not eligible: newspapers, periodicals, technical documentation, dictionaries, etc. ([c.f. point B. 3.4.2](#)).

2 Sheet per training project category

2.1 Project category

If submitting a number of projects, please insert them into the pre-defined **category tables** according to their content, (see example below), focusing on tables 1 to 5. Training projects that do not fit the categories mentioned above should be inserted in the "Technical/Professional" category (6). This category includes on-the-job training courses that do not belong in the other categories (e.g. sales; automotive mechanics; etc.). The "On the Job Training" category (7) must be used for new hires, on-the-job training, internal transfer and in-house training involving one in-house instructor and one participant. ([Instructor hours c.f. B. 2.2.1-2](#))

The **sheet per project category** is automatically completed.

The following pre-defined project categories must be used:

CATEGORIES (topics)	PROJECTS
1. Languages	French English German, etc.
2. IT/Office automation	Word processing HTML programming Messaging ...
3. Management/ Human Resources Management	Communication Supervision Personnel management...
4. Finance/Accounting/Law	Financial analysis Cost accounting Commercial law ...
5. Quality/ISO/Safety	Quality assurance ISO standards Safety rules ...
6. Technical/Professional	Sales techniques Logistics Automotive mechanics ...
7. On the Job Training	Workstation specific training

2.2 Type of instructor

2.2.1 External instructor

1) Training body

The training body (external instructor) is the service-provider that delivers the training in the company or off-site.

2. Supplier-trainer

Supplier - trainers are companies that supply equipment or services and provide training in relation to them. Since their core business is not training, they do not require authorisation as training providers.

3. Instructor from a parent company

An instructor from a parent company is considered as an external instructor. He is not an employee of the company.

2.2.2 In-house instructor

In-house instructors are members of staff who are acting as occasional training instructors. The training delivered by an in-house instructor may take a number of forms:

1. Structured in-house training

This involves training delivered by an in-house instructor for some of the company's personnel (at least two participants), on a specific date and for a specified duration, in the company's premises or off-site.

For example: the department head explains a new safety law to his or her team.

NOTE:

In-house training involving only one instructor and only one participant is considered as On the Job Training and should therefore be entered in the "On the Job Training" category.

2. Adjustment training

This is workstation specific training and is delivered by one or more in-house instructors. It can take place at different times (e.g.: at the participant's or the instructor's workstation: two hours on one date, three hours on another, etc.).

- **'New hires'** adjustment training: covers the entire orientation training for the new hire.
- **'On the Job'** training: covers the entire training program for a person to maintain their skills to do the job.
- **'Internal transfer'** adjustment training: covers the entire training program for a member of personnel assigned to a new department..

The maximum periods allowed for On the Job Training are set at one month (173 hours) for the trainee and at 0.5 months (86.5 hours) for the in-house instructor(s) (Article 7, Grand-Ducal regulation dated 22 January). Self-training is also limited to 173 hours. The attendance sheet must specify the various training topics covered. Nonetheless, in certain cases, On the Job Training of more than 173 hours and less than 519 hours may be accepted by the Advisory Committee, provided the reason for exceeding the eligible duration is provided.

For example: 80 hours adjustment training for a new hire, a maximum of 40 hours is eligible for the in-house instructor.

NOTE: The eligible duration for the in-house instructor(s) may not exceed 50% of the duration allowed for the participant. This applies to all training involving only one participant and only one in-house instructor.
The maximum eligible duration per employee may not exceed 519 hours (three months) per year **for all training courses**, under any circumstances whatever.

2.2.3 Self-training

Self-training is a learning method suitable for a range of training topics. Training programs using self-training are eligible; however they may not constitute a project category as such in the co-funding application. Accordingly, training projects using this learning method must be assigned to the appropriate pre-defined categories.

Self-training includes e-learning mode (using information and communications technology).

To be eligible, applicants must provide the following supporting documents for this training method :

- Attendance sheet, signed by the trainee and the tutor or training manager.
- Log file, giving the training topic, program access periods (training duration), and participants' names/participant's name. It must be signed by the tutor or training manager.

Self-training is limited to 173 hours.

2.2.4 Name of the training body or supplier-trainer

Give the name of the training body or supplier-trainer.

2.2.5 Country of the training body or supplier-trainer

Specify the country of the training body or supplier-trainer. You can select one of: Luxembourg, Germany, Belgium, France and Other.

2.2.6 Authorisation number

For private training bodies with their registered offices in the, please provide the authorisation number granted to them as an approved training provider. This number is not required for training bodies established outside the Grand Duchy of Luxembourg.

The Labour Code specifies non-commercial training establishments which are exempt from the requirement to obtain the abovementioned authorisation.

Service providers approved by the Ministry for Health are also exempt from this authorisation requirement.

A non-exhaustive list of approved training bodies is available on www.lifelong-learning.lu ([Répertoire des offreurs de formation](#))

2.2.7 Training venue

Specify whether the training project takes place in your company's premises or off-site. In the latter case, specify the training venue.

If using one of your training rooms, indicate "Room".

2.2.8 Duration in training hours

Specify the duration of training for each training project (e.g. 8 hours for 'Introduction to Word', 16 hours for 'Management', etc.), regardless of the number of participants. You must specify the training duration for training taking place outside of normal working hours.

In principle, the maximum eligible period per employee may not exceed eight hours per day. If the training lasts longer than eight hours, a statement must be attached stipulating that participants received compensatory time off or financial compensation for the hours in excess of eight hours.

The maximum eligible period per employee may not under any circumstances whatsoever exceed 519 hours (three months) per year for all training.

2.2.9 Total number of training hours

The total number of training hours corresponds to the duration (in hours) of the training sessions multiplied by the number of participants.

2.2.10 Paid hours not attended

Give the number of hours participants did not attend due to illness, leave, absence, etc.

If a person has not attended for the full training programme, he/she should not be included in the number of participants.

2.2.11 Non paid hours

Give the number of hours attended outside of working hours for which the participant has received neither compensatory time off or financial compensation.

When some training programmes take place in the evening or during lunch break, only the hours for which the participant has received compensatory time off or financial compensation are eligible.

On the other hand, the cost of external trainers / training bodies is eligible.

2.2.12 Eligible hours

Eligible hours = scheduled hours – hours not attended – hours not compensated.

2.3 Training participant(s)

The number of participants per project category is essential to calculate "participants' expenses" ([c.f. point B 3.1](#)). Please give a breakdown of the number of participants, adhering strictly to the table on the form.

3 Budget per project / project category

Explain the calculation methods used for the amounts shown, even if these are estimated amounts. Include the calculation formula in the relevant category tables.

3.1 Participants' expenses

3.1.1 Participants' salary expenses

1. Calculation of salary expenses

The formula below must be used for the calculation of salary expenses:

SALARY EXPENSES = Average hourly cost X eligible training duration in hours
--

2. Calculation of salary expenses for training projects taking place over two financial years

When training takes place over two financial years (for example, from September 2010 to June 2011), the participants' salary expenses, external instructors' expenses and ancillary costs must be allocated in full to the 2011 report / review, even if the date of invoice and/or date of payment of invoice fall in 2010 and the salary expenses are recorded in the 2010 financial year. This is the only case where the period covered may not coincide with the eligibility period for the expenses.

3.1.2 Travel in company car expenses

Give the number of kilometres round trip only if the participant travelled to the training venue in a company car.

3.1.3 Participants' travel, accommodation and subsistence expenses

Eligible travel, accommodation and subsistence expenses are the actual costs incurred. Travel time cannot be included in the calculation of salary expenses.

When producing the final report or annual review, the sum of the amounts of the expenses reports must be entered under "Total travel, accommodation and subsistence expenses" (**without invoices or receipts**).

In the case of **training abroad**, for companies to VAT that do not reclaim the VAT abroad, the expense amounts are accepted **inclusive of VAT**.

In the case of **training** in the Grand-Duchy of **Luxembourg**, give the amounts **before VAT**.

3.2 Expenses for external instructors / training bodies or supplier-trainers

In this section of the form, enter the expenses for external instructors / training bodies or supplier-trainers, including any travel, accommodation and subsistence expenses charged to the company.

For training projects spread over more than one year: [c.f. point B 3.1.1.2.](#)

Expenses for instructors from a parent company (services, travel, accommodation or subsistence) should also be entered in this section of the form.

Where a training session is cancelled by the company, the training body's invoice is not eligible, even if paid by the company.

INVOICE AMOUNTS MUST BE ENTERED BEFORE VAT (except if the VAT is not reclaimed; in this case, attach supporting documentation stamped by the accounts department).

3.3 Expenses for in-house instructors

This section of the form concerns in-house instructors exclusively; accordingly employees affiliated with Luxembourg's social security system and bound by an employment contract to the company.

3.3.1 Number of sessions

Give the number of training sessions, i.e. the number of times the training takes place with different participants.

For example: an eight-hour training programme for a total of 21 participants. The training takes place over three days with three groups of seven people. For the 3 x 8 hours to be eligible for the in-house instructor, state that the training involves three sessions.

In-house training involving only one instructor and only one participant is considered as On the Job Training and should therefore be entered in the "On the Job Training" category.

Even if it is entered in another category in error, the instructor's salary is limited to 50%, as for the On the Job Training category (the number of sessions then becomes 0.5).

3.3.2 Travel in company car expenses

See point 3.1.2

3.3.3 In-house instructors' travel, accommodation and subsistence expenses

See point 3.1.3

3.3.4 Teaching preparation expenses

Give the number of hours spent by the in-house instructor for the preparation of structured in-house training.

This **ceiling is set at strictly** two hours preparation time for one hour of training delivered.

These expenses are not eligible for On the Job Training.

For recurring training programs, these expenses can only be entered once.

3.4 .Other expenses

3.4.1 Costs of premises

These are expenses incurred for the rental and/or depreciation of premises.

In essence, there are two possibilities for rental costs:

- Once-off rental for a specific training project: expenses incurred for the rental of premises for the purposes of a training project (conference room, hotel, etc.).
- Annual rental: expenses incurred for the continuous rental of a building, in which a room or rooms are reserved for training.

Depreciation of premises costs relates to the expenses associated with the use of premises owned by the company and reserved for training.

Expenses for the annual rental and depreciation of premises are calculated in proportion to the area of the room(s) and the time used for the purposes of training projects, according to the following formula:

AVERAGE RENTAL / DEPRECIATION COSTS OF PREMISES =	Average hourly rental / depreciation cost of the training room(s) X number of hours of use for training projects
--	--

(C.f. Calculation principles for Form B 1.6.3.)

3.4.2 Teaching equipment expenses

These are expenses incurred for the rental and/or depreciation of teaching equipment (computer, projector, etc.). The following are not eligible: newspapers, periodicals, technical documentation, dictionaries, etc.

In essence, there are two possibilities for rental of teaching equipment expenses:

- Once-off rental for a specific training project: these are expenses incurred from the rental of teaching equipment for a training project.
- Annual rental: expenses incurred for the continuous rental of teaching equipment for training purposes.

Depreciation of teaching equipment expenses relate to the expenses associated with the use of teaching equipment owned by the company and reserved for training.

Expenses for the annual rental and depreciation of teaching equipment are calculated in proportion to the usage time for training projects, according to the following formula:

TEACHING EQUIPMENT RENTAL / DEPRECIATION EXPENSES =	hourly rental / depreciation cost of the teaching equipment X number of hours used for training projects
--	--

(C.f. Calculation principles for Form B 1.6.4.)

3.5 Source of additional co-funding

Where applicable, specify any other source(s) of co-funding received by your company (State aid, in particular "chômage partiel" (short-time working), or Community aid, in particular from the European Social Fund).

4 Overall budget

4.1 Cost per project category

The title, number of participants, duration in hours of the training and total cost of each project / project category are automatically entered in the table in the form.

Where applicable, specify under "Other co-funding" the other source(s) of co-funding available to the company and not associated with a specified category.

4.2 Annual training expenses

4.2.1 Subscriptions to training bodies

Only costs of subscriptions to bodies whose main activity is training are eligible. Subscriptions must be calculated on a pro-rata basis over the period of eligibility for the training plan under the co-funding scheme.

Subscriptions to professional chambers (Chamber of Commerce, Chamber of Trade, etc.) and the ABBL (Luxembourg Bankers Association) are not eligible.

The share of the subscription to the ABBL intended for the IFBL (Institut de Formation Bancaire, Luxembourg) and the subscription to the IFSB (Institut de Formation Sectoriel du Bâtiment) are eligible.

4.2.2 Auditor's / consultant's fees

The total auditor's invoice for certifying the review / final report is eligible. The invoice of a consultant (e.g. a fiduciary) engaged to prepare the co-funding application is eligible.

4.2.3 "Training management" software costs

The cost of purchasing or depreciating training management software is eligible. Annual subscriptions are also eligible.

4.3 Overheads and monitoring costs (5%)

These are additional expenses calculated on the total investment in continuous vocational training declared by the company in its co-funding application (Grand Ducal Regulation dated 29 June 2010).

THE CO-FUNDING APPLICATION FORMS MUST BE DATED AND SIGNED BY THE HEAD OF THE COMPANY AND THE TRAINING MANAGER.

UNSIGNED DECLARATIONS WILL BE CONSIDERED NULL AND VOID.

C. SUPPORTING DOCUMENTS

	Investment > €75,000	Investment ≤75,000 €
	Approval Application	Final Report
		Annual review
1. Salary expenses	<p>Attach:</p> <ul style="list-style-type: none"> - The certificate(s) showing the total payroll issued by the centre commun de la sécurité sociale (www.ccss.lu) <p>For each training project estimate:</p> <ul style="list-style-type: none"> - the training duration - number of employees concerned. 	<p>Attach:</p> <ul style="list-style-type: none"> - The certificate(s) showing the total payroll issued by the centre commun de la sécurité sociale (www.ccss.lu) - Supporting documents proving participation and indicating the training duration per participant / in-house instructor. <p>For training delivered by an external instructor / training body, these supporting documents may be in the form of:</p> <ul style="list-style-type: none"> - attendance lists / certificates with the following information: <ul style="list-style-type: none"> - training title, date and duration - name(s) of participant(s) - name and signature of the external instructor / training body - attendance lists with the following information: <ul style="list-style-type: none"> - training title, date, times and duration - name(s) and signature(s) of the participant(s) - name and signature of the external instructor / training body <p>Specimen "Attendance list 1"</p> <p>For training delivered by an in-house instructor, these supporting documents may be in the form of:</p> <ul style="list-style-type: none"> - attendance lists with the following information: <ul style="list-style-type: none"> - training title, date, times and duration - name(s) and signature(s) of the participant(s) - name(s) and signature(s) of the in-house instructor(s) <p>Specimen "Attendance list 1"</p> <p>For On the Job Training, these supporting documents vary according to the type of training.</p> <p>Regardless of the type of adjustment training, the maximum eligible periods are set as follows:</p> <ul style="list-style-type: none"> - 1 month (173 hours) for the trainee, - 0.5 months (86.5 hours) for the in-house nstructor(s).

	<p>The attendance list must specify the training topics covered. Self-training is also limited to 173 hours. Nonetheless, On the Job Training of more than 173 hours and less than 519 hours may be accepted in certain cases, provided the reason for exceeding the eligible duration is provided.</p> <p>For new hires To prove the new hire, attach an employment certificate to the co-funding application including:</p> <ul style="list-style-type: none"> - name of the new hire, - employment start date, - company director's signature. <p>To prove the training program and its duration, attach an attendance list indicating:</p> <ul style="list-style-type: none"> - training title, date, times and duration, - name and signature of the participant, - name and signature of the in-house instructor(s). <p>Specimen "Attendance list 2".</p> <p>For adjustment and internal transfer To prove the training program and its duration, attach an attendance list indicating:</p> <ul style="list-style-type: none"> - training date(s), times and duration - name and signature of the participant, - name and signature of the in-house instructor(s). <p>Specimen "Attendance list 2".</p> <p>For self-training, e-learning</p> <p>Self-training is limited to 173 hours.</p> <p>To be eligible, applicants must provide the following supporting documents:</p> <ul style="list-style-type: none"> - the attendance sheet, signed by the trainee and the tutor or training manager and giving the title, date and duration of the training, <p>or</p> <ul style="list-style-type: none"> - the log file, giving the training topic, program access periods (training duration), and name(s) of participant(s). It must be signed by the tutor or training manager. <p>Specimen "Attendance list 2".</p> <p>For attendance at conferences, trade fairs or exhibitions, supporting documents may be in the form of:</p>
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		<ul style="list-style-type: none"> - attendance lists, - registration forms, - invoices, - or entrance tickets (+ brochure, program, descriptive flyer, etc.). <p>Attendance lists, registration forms and invoices must include:</p> <ul style="list-style-type: none"> - the title, date times and duration of the event, - name(s) of participant(s), - line manager's signature.
<p>2. Travel, accommodation and subsistence expenses.</p>	<p>Estimate amounts and distances to prove travel, accommodation and subsistence expenses.</p>	<p>You must attach a photocopy of the expense report(s) paid, without invoices or cash receipts.</p> <p>In the case of training abroad: expensive amounts inclusive of VAT are accepted for companies registered for VAT, when the VAT amount cannot be reclaimed.</p> <p>In the case of training in the Grand Duchy of Luxembourg, give the amounts exclusive of VAT.</p>
<p>3. Expenses for external instructors / training bodies or supplier-trainers</p>	<p>Estimate the amounts to prove the expenses of an external instructor, training body or supplier-trainer.</p>	<p>Attach photocopies of the following documents:</p> <ul style="list-style-type: none"> - the invoices accompanied by proof of payment documented by the accounts department ("paid on....."), - or invoices with payment transfers, - or reinvoices paid, in the case of training delivered by the parent company. <p>Invoices for training delivered by a supplier-trainer must show the training amount separately. Invoice amounts must be shown exclusive of VAT, unless the VAT is not reclaimable. In this case, attach a supporting document stamped by the accounts department. Where a training session was cancelled by the company, the training body's invoice is not eligible, even if paid by the company.</p>
<p>4. Teaching s expenses</p>	<p>Estimate the number of hours required for the in-house instructor to prepare for structured in-house training.</p>	<p>Specify the number of teaching preparation hours for structured in-house training.</p> <p>The ceiling for teaching preparation expenses for training delivered by an in-house instructor is set at strictly two hours preparation time for one hour of training delivered.</p> <p>These expenses can only be entered once for recurring training programs.</p>

<p>5. Other expenses</p>	<p>To prove expenses for teaching premises and equipment, attach details of the calculation method for:</p> <ul style="list-style-type: none"> - hourly rental cost applied in the company, - hourly depreciation cost applied in the company, - estimates for once-off rentals 	<p>Proceed as follows to prove costs of premises :</p> <ul style="list-style-type: none"> - for once-off rental costs, attach the paid invoices, - if in receipt of a monthly or annual rental invoice , attach the invoice(s) and complete the table in 1.6.3 "Calculation principles", - for depreciation expenses, attach the depreciation table and complete the table in 1.6.3, "Calculation principles". <p>Proceed as follows to prove teaching equipment costs :</p> <ul style="list-style-type: none"> - for once-off rental costs, attach the paid invoices, - if in receipt of a monthly or annual rental invoice, attach the invoice(s) and complete the table in 1.6.4 "Calculation principles", - for depreciation expenses, attach the depreciation table and complete the table in 1.6.4 "Calculation principles".
<p>6. Annual training expenses</p>	<p>Draw up an estimate to prove the costs of subscriptions to training bodies, auditor's fees and training management software.</p>	<p>Attach photocopies of the following documents:</p> <ul style="list-style-type: none"> - the invoices accompanied by proof of payment documented by the accounts department ("paid on....."), - or invoices with a copy of the payment transfer.
<p>7. Evaluation sheets</p>	<p>/</p>	<p>In accordance with Article L.542-11 (2), companies applying for state aid are required to evaluate training projects. Evaluation sheets should not be attached to the applications, but must be available for consultation on request by the MENFP</p>
<p>8. Structure of the application file</p>	<ul style="list-style-type: none"> - The approval application form, dated and signed by the Company Director and Training Manager. - the CCSS certificate(s) showing the payroll amounts - staff delegation opinion <p>the CD or USB stick with the Excel file</p>	<ul style="list-style-type: none"> - the final report or annual review form, dated and signed by the Company Director and Training Manager.. - the CCSS certificate(s) showing the payroll amounts - the supporting documents organised by training category and project, or the company auditor's certificate <p>the CD or USB stick with the Excel file</p>

9. Auditor	/	<p>Only attach the final report or annual review form , duly completed, as well as the auditor's certificate.</p> <p>The company auditor must be registered in the directory of the Institut des Réviseurs d'Entreprises (IRE) (Luxembourg Institute of Registered Auditors).</p> <p>The certificate ("Recommendation" drawn up by the IRE) must refer to:</p> <ul style="list-style-type: none">- the ministerial approval, in the case of the final report- the law of 31 July 2006, introducing a Labour Code (Section 2 of Chapter II of Heading IV of Book V), amended- the Grand-Ducal regulation of 22 January 2009, amended by the Grand-Ducal regulation of 29 January 2010.- the Explanatory Notice (most recent version).
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Appendix 1

Specimen opinion of the staff delegation

Opinion of the staff delegation

Concerns : Training plan year

By the present, I undersigned, Name First Name, president of the staff delegation of the company Name of the Company, state to have taken knowledge of the training plan year presented by the mentioned company, within the framework of the co-funding of training activities foreseen by the Labour Code (Section 2 of chapter II of Heading IV of the Book V).

Date : date

Signature

Appendix 2

SPECIMEN

ATTENDANCE LIST Structured training

Training project No.	Category	No
Training Title		
Training Duration (in hours)		
Name of the in-house instructor, training body or supplier-trainer		
<input type="checkbox"/> In-house instructor <input type="checkbox"/> External instructor <input type="checkbox"/> Supplier-trainer		

Date	Hours		Duration in hours	Participant (Last name/First name)	Signature
	Morning (from/to)	Afternoon (from/to)			
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

Total hours 0

_____ date, _____

Signature of the in-house instructor, external instructor or supplier-trainer

Appendix 3

SPECIMEN

ATTENDANCE LIST On the Job Training

Training project No.	Category	No.	
Training Title:			
Training duration (in hours)			
Participant			
Name:		First name:	
<input type="checkbox"/> New hire	<input type="checkbox"/> Adaptation	<input type="checkbox"/> Job transfer	<input type="checkbox"/> Self-training

Date / Month	Titel of the Training	Duration in hours	Training instructor, Tutor (Last name/First name)	Signature
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Total hours 0

The maximum duration allowed for On the Job Training are set at one month (173 hours) for the trainee and at 0.5 months (86.5 hours) for the in-house instructor(s). The attendance sheet must specify the various training topics covered. Nonetheless, in some cases, provided it is accepted by the Advisory Commission,, On the Job Training of more than 173 hours and less than 519 hours may be accepted, provided the reason for exceeding the eligible duration is given. Self-training is also limited to 173 hours.

.....

.....

.....

_____ date, _____

_____ Signature of the participant

Appendix 4

SPECIMEN



CENTRE COMMUN
DE LA SÉCURITÉ SOCIALE

Adresse postale: L-2975 Luxembourg | Guichets: 125, route d'Esch
Heures d'ouverture: de 08h00 à 16h00
Tél.: 40141-1 | Fax: 404481 | www.ccss.lu

DÉPARTEMENT ADMINISTRATIF

Vos références:

Nos références:

Luxembourg, le 23 février 2010

CERTIFICAT RENSEIGNANT SUR LA MASSE SALARIALE

Comme suite à votre demande du 19.02.2010 nous vous informons que la masse salariale relative à l'année 2009 enregistrée dans nos fichiers se présente comme suit :

Année	Salariés soumis à la surprime	Salariés	Autres	Total
2009	673.055,20 EUR	172.400,04 EUR	0,00 EUR	845.455,24 EUR

Remarques :

La masse salariale comprend salaires, gratifications, indemnités pour chômage conjoncturel et chômage intempéries.

Le certificat a été établi automatiquement et ne porte ni cachet, ni signature.

Appendix 5

SPECIMEN



CENTRE COMMUN
DE LA SÉCURITÉ SOCIALE

Adresse postale: L-2975 Luxembourg | Guichets: 125, route d'Esch
Heures d'ouverture: de 08h00 à 16h00
Tél.: 40141-1 | Fax: 404481 | www.ccss.lu

DÉPARTEMENT ADMINISTRATIF

Vos références:

Nos références:

Luxembourg, le 4 mars 2010

CERTIFICAT DE REVENU

Comme suite à votre demande du 04.03.2010 nous vous informons que les salaires (y compris les gratifications, primes, indemnités de chômage, congé parental et indemnités pécuniaires de maladie) et les revenus provenant d'une occupation non salariée ont été enregistrés dans nos fichiers comme suit:

Plage d'observation: de 01/2009 à 12/2009

Nature du revenu	Période	Montant
salarié	01/2009 - 12/2009	0,00 EUR
non salarié	01/2009 - 12/2009	98.504,16 EUR - revenu provisoire
agricole	01/2009 - 12/2009	0,00 EUR

Le certificat a été établi automatiquement et ne porte ni cachet, ni signature.