

# Training support measures

## Training support for companies

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Co-funding of continuous vocational training in the company  
Subsidies for improving the integration of foreigners by learning the Luxembourgish language

## Special paid leave

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Individual training leave  
Youth leave  
Language training leave

## Work time organization

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Flexible work schedule  
Unpaid training leave

## Other sources of funding

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Tax deductibility  
Financial aid for higher education  
European grants

Training, it works!

#### About the INFPC

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The National Institute for the Development of Continuous Vocational Training (Institut National pour le développement de la Formation Professionnelle Continue - INFPC) is a state institution under the Ministry of National Education and Vocational Training (**Ministère de l'Education Nationale** et de la Formation professionnelle continue - MENFP).

Its main duty is to promote continuous vocational training. The INFPC is also responsible for handling applications from companies requesting State financial support for their training plans. It also deals with the management and organization of the [www.lifelong-learning.lu](http://www.lifelong-learning.lu) website and through its training observatory, performs a monitoring and development role.

#### Training, it works!

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Through its new collection "Training, it works!", the INFPC aims to help popularize subject areas connected with continuous vocational training in Luxembourg.

Its no-frills approach goes straight to the heart of the matter. The simple, direct style, plain lines and small format emphasize the practical side of the collection.

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 Measures for companies

 Measures for individuals

## Co-funding of continuous vocational training in the company

Make the most of State financial support

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## Subsidies for improving the integration of foreigners by learning the Luxembourgish language

Apply for a subsidy for courses in Luxembourgish

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Maité, restaurateur, trains her staff and her apprentices.

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Maité is 36 years old and owns a small restaurant. Her team consists of nine employees and three apprentices. Every year she prepares a training plan focusing on subjects such as new cooking techniques, hygiene, customer relations and so on. For the last four years, Maité has been submitting a co-funding application (page 5) to the Ministry of National Education and Vocational Training for training for her staff. Even though the apprentices aren't eligible, the sums she receives are worth the effort. In fact, she recovers 14.5% of the tax bill on her annual training investment (wage costs, invoices, etc.) and is then in a position to implement a practical approach so as to put her training plan into action.

Steps to be taken by a company wishing  
to access to state financial aid for a training plan.

# Co-funding of continuous vocational training in the company

(Cofinancement de la formation en entreprise)

Make the most of State financial support

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## 1. Purpose

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A procedure whereby a company can benefit from State co-funding for its annual investment in Continuous Vocational Training (CVT).

Financial aid is accessed by submitting a co-funding application.

## 2. Beneficiaries

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Private sector companies legally established in Luxembourg and undertaking the majority of their activities there.

Within these companies, training should be aimed at staff members who are:

- affiliated with the Luxembourg social security system,
- bound to the company by an employment contract (fixed-term or indeterminate length),
- subcontractors working for the applicant company.

Training may also include the owners of companies dealing with craftworks, trade, industry, agriculture or forestry legally established in Luxembourg as well as jobseekers.

### 3. Continuous Vocational Training

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#### Definition

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- Continuous Vocational training is defined as any training activity with close links to the activities of the company and intended to lead to the adaptation, retraining or promotion of a staff member. It is specified within the framework of a training plan.

#### Eligible trainings

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- Training offered by a training provider (external training)
- Training provided by a company staff member (in-house training)
- On-the-job training
- Self-training, e-learning
- Conferences, fairs, exhibitions
- ...

#### Ineligible groups

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- Apprentices
- Temporary staff
- Students
- Staff representatives where the training falls within the framework of their position as a representative
- Individuals exercising a liberal profession, who are listed in the constitution of the company

#### Mandatory training categories

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The company must organize its training projects according to the 7 following categories:

- Languages
- IT
- Management/Human Resources Management
- Finance/Accounting/Law
- Quality/ISO/Safety
- Technical/Core business related
- On the job training

## Annual investment in training

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The annual investment in CVT is calculated by totalizing the various expenses eligible for each training activity.

- Wage costs of the participants and in-house trainers
- Charges from training organizations and training providers
- Travel, accommodation and meals costs for participants and in-house trainers
- Teaching preparation expenses: in-house trainer wages arising from the teaching preparation for in-house training courses
- Premises and teaching materials costs
- Annual costs: auditing costs, subscriptions paid to training organizations (e.g. IFBL subscription), "Training management" software
- Overheads and follow-up costs

## 4. Types of co-funding applications to submit

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The annual investment in CVT determines the type of co-funding application the company should choose.

- Annual review: annual investment  $\leq$  75,000 EUR
- Approval and final report: annual investment > 75,000 EUR

## 5. Co-funding sums and co-funding systems

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The value of the co-funding is calculated on the basis of the investment in CVT after acceptance of the annual review or final report by the Ministry of National Education and Vocational Training (**Ministère de l'Éducation nationale et de la Formation professionnelle continue** - MENFP). The company can choose between two co-funding systems.

- Direct grant: 14.5% of taxable expenses on the sum of the investment. This sum is paid into the company bank account.
- Tax credit: 10% of the sum of the investment deducted from the current year's income tax.

## 6. Practical steps

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Annual review: investment ≤ 75,000 EUR

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### Principle

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Retrospective procedure: the co-funding application is submitted after the staff training has been completed.

### Submission deadline

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5 months after the end of the financial year

### Process steps

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- Collect supporting documentation (copies of invoices, attendance lists, etc.) as the training scheme proceeds
- Download the form from the website [www.lifelong-learning.lu](http://www.lifelong-learning.lu)
- Fill in the form recording the sums spent
- File the supporting documentation according to training category and project
- Send the form and the supporting documentation to the MENFP

The co-funding payment is made by the MENFP after a compliance check by the INFPC.

### Documents required

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- Correctly completed form
- Supporting documents (copies of invoices, attendance lists, etc.)

## 7. Practical steps

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### Approval application and final report: investment > 75,000 EUR

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#### Principle

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- Provisional procedure followed by retrospective procedure: the company firstly states its training intentions (approval application), then states what actually has taken place (final report)
- No reports can be submitted without an approval application

#### Submission deadline

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- Approval application: 3 months after the beginning of the financial year
- Final report: 5 months after the end of the financial year

#### Process steps

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##### Approval application

- Analyze training needs
- Convert the needs into training projects
- Group the projects into training categories
- Estimate the duration of the training projects and the number of participants plus related costs
- Download the form from the website [www.lifelong-learning.lu](http://www.lifelong-learning.lu)
- Fill in the form, entering the estimated/calculated amounts
- Send the form to the MENFP

The certificate of approval is issued by the MENFP after the compliance check by the INFPC.

##### Final report

- Collect supporting documentation (copies of invoices, attendance lists, etc.) as the training scheme proceeds
- Download the form from the website [www.lifelong-learning.lu](http://www.lifelong-learning.lu)
- Fill in the form recording the sums spent
- File the supporting documentation according to training category and project
- Send the form and the supporting documentation to the MENFP

The co-funding payment is made by the MENFP after a compliance check by the INFPC

## Documents required

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- Approval application: form correctly completed
- Final report: form correctly completed with supporting documents (copies of invoices, attendance lists, etc.)

## 8. Examples of co-funding

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Company with a payroll of 400

- Accepted investment: 950,000 EUR
- Taxable co-funding: 137,750 EUR

Company with a payroll of 80

- Accepted investment: 85,000 EUR
- Taxable co-funding: 12,325 EUR

Company with a payroll of 15

- Accepted investment: 30,000 EUR
- Taxable co-funding: 4,350 EUR

## 9. Teaching support (FR DE LU)

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Training

The INFPC offers a day training course on submitting applications for co-funding.

To check the dates, visit the website [www.lifelong-learning.lu](http://www.lifelong-learning.lu).

Individual advisory

At a meeting with the company head, an INFPC staff member exposes and explains the procedure and advantages, for the specific company, to introduce a state co-funding application.

Contact Claude Betzen to arrange a meeting (see details below).

## 10. Forms and explanatory notice (FR DE EN)

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Co-funding application forms

The forms (Excel format) are the sole material used for submitting a co-funding application. It is essential to use the latest downloadable version from the website [www.lifelong-learning.lu](http://www.lifelong-learning.lu).

Explanatory notice

This notice, downloadable from the website [www.lifelong-learning.lu](http://www.lifelong-learning.lu), provides information related to the indicators that must be considered, the documents to be supplied, the formulas to be applied and the sections to be completed.

## 11. Sending the documents

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Ministry of National Education and Vocational Training

**Ministère de l'Éducation nationale et de la Formation professionnelle continue - MENFP**

Service de la Formation Professionnelle – Loi FPC

29, rue Aldringen L-1118 Luxembourg

L-2926 Luxembourg

It is essential to attach to the hardcopy form its electronic version on a CD or a USB key containing the electronic version of the form.

## 12. Information and downloads

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(FR DE EN)

National Institute for the Development of Continuous Vocational Training

Institut National pour le développement de la Formation Professionnelle Continue - INFPC

Département “Législation FPC”

Claude Betzen

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Tel: 46 96 12 214

[claude.betzen@infpc.lu](mailto:claude.betzen@infpc.lu)

Downloads

[www.lifelong-learning.lu](http://www.lifelong-learning.lu)

Legal Reference

Labor code (Section 2 of Chapter II of title IV of book V)

Memorandum A - N° 149 of 29.08.2006

Maxime, a company manager, organizes Luxembourgish lessons for his employees

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Maxime, head of a medium size company which is growing fast, has just taken on 5 new staff members from outside the border. Since the working language in his company is Luxembourgish, the new employees are encouraged to learn the language as quickly as possible. He submits an application for subsidies for learning Luxembourgish (page 13) to the Ministry of Labor and Employment. This ministry covers part of the invoice from the training provider. Maxime compiles the other training schemes (on the job training, IT, safety, etc.) into a co-funding application (page 5) which he subjects for the Ministry of National Education and Vocational Training (**Ministère de l'Education nationale et de la Formation professionnelle continue – MENFP**). In response to this application, he can expect to receive co-funding to the tune of 14.5% of the total taxable expenses.

Steps to be taken by a company wishing to benefit from subsidies for courses in Luxembourgish.

# Subsidies for improving the integration of foreigners by learning the Luxembourgish language

(Subsides pour l'amélioration de l'intégration des étrangers par l'apprentissage de la langue luxembourgeoise)

Apply for a subsidy for courses in Luxembourgish

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## 1. Purpose

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A procedure which allows a company to recover a part of the expenses associated with learning the Luxembourgish language.

This scheme is covered by the European Employment Strategy.

## 2. Beneficiaries

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Private sector companies legally based in Luxembourg

## 3. Procedure

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The company must:

- download and fill in the application form and attach the documents required (original invoices, receipts, certificate stating that the project is not covered by another source of public co-funding, attendance list signed by the authorities and by the training college),
- return the form, correctly filled in, together with the documents required to the Ministry of Labor and Employment (**Ministère du Travail et de l'Emploi - MTE**) before the end of the year.

The company receives an acknowledgement of receipt which will state, if relevant, which documents are outstanding.

Required information on the application form:

- the applicant's details
- the description of the project
- a detailed breakdown of the costs.

#### 4. Eligible costs and value of the subsidy

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The costs which are eligible consist of the costs for the course and any teaching materials. It would not be possible to state the value of the subsidy in advance. In actual fact, this figure will be calculated based on the number of companies applying for the subsidy and the actual charges.

#### 5. Information and downloads (Forms in FR)

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Ministry of Labor and Employment

Ministère du Travail et de l'Emploi - MTE

27, rue Zithe

L-2940 Luxembourg

Valeria Berrini

Tel: 247-86194

valeria.berrini@mt.etat.lu

Downloads

[www.mte.public.lu](http://www.mte.public.lu)

[www.lifelong-learning.lu](http://www.lifelong-learning.lu)

## Individual training leave

Benefit from additional leave for training purposes

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## Youth leave

Allows organizers of activities for young people to acquire qualifications and pursue educational and training courses

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## Language training leave

Learn or improve knowledge of the Luxembourgish language

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Pierre, holder of a CATP certificate, is working towards his certificate “Brevet de maîtrise”

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Pierre, 25, holder of a CATP [Technical/Vocational Skills Certificate], has **been working at a hairdresser’s for 2 years, but his ambition is to open** his own salon, to become his own boss, and to train apprentices. He takes the initiative of registering for a certificate “Brevet de maîtrise”, a training scheme which theoretically extends over 3 years. He checks up on the terms and conditions of individual training leave (page 17), because he has heard that the training can fall under the heading of this special leave. In fact, it turns out that he is eligible for a maximum of 20 days of extra paid leave per 2-year period. The Ministry will communicate him the exact number of days, but he already knows that 3 days of training normally give right 1 day of leave. To cover his absence, his boss will be paid compensation by the State.

Steps to be taken by a private individual wishing to benefit from additional paid leave for training purposes. Payments made in connection with this special leave are State-aided.

# Individual training leave<sup>\*</sup>

(Congé individuel de formation)

Benefit from additional leave for training purposes

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## 1. Purpose

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Special paid leave which allows the beneficiary to:

- attend training courses,
- prepare for and sit examinations,
- prepare a dissertation,
- complete any other work in relation to an eligible training scheme.

## 2. Beneficiaries

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- Employees working in the private sector
- Self-employed workers and individuals exercising one of the liberal professions

## 3. Conditions

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Applicants are not subjected to an age or residency restriction.

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<sup>\*</sup> Individual training leave = training leave

## Employees

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They must:

- be normally occupied on a workplace situated in Luxembourg,
- be bound by an employment contract to a company or association legally based and operational in Luxembourg,
- have worked for the actual employer for at least 6 months at the time of applying for leave.

## Self-employed workers and individuals exercising one of the liberal professions

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They must be affiliated for at least 2 years to the Luxembourg social security.

## 4. Procedure

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### Employee

---

He must:

- download and fill in the application form,
- inform the employer and ask his opinion on the application,
- send the application form, correctly filled in, together with the documents required (employment contract, registration or pre-registration certificate, social security affiliation certificate) to the Ministry of National Education and Vocational Training (**Ministère de l'Éducation nationale** et de la Formation professionnelle continue – MENFP).

The employee will receive a mail response stating the number of granted leave days allocated.

- when the training course has been completed, the employee should provide his employer with his participation certificates.

### Employer

---

He must:

- express an opinion regarding the application submitted by the employee,
- download and fill in the refund declaration, and attach the documents required to it (participation certificate(s), pay slip(s) for the relevant period of time, employer's statement showing the exact date(s) of the individual day(s) of leave taken, a copy of the ministerial agreement ,etc.),
- send the form, correctly filled in, plus the documents required, to the MENFP.

For self-employed workers and individuals exercising one of the liberal professions, the procedure is similar to the above, except that the form and the documents required are slightly different.

## 5. Negative response from the employer

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- Leave may be deferred if the absence resulting from the leave is liable to have serious negative effects on the operations of the company or the smooth organization of the staff annual paid leave arrangements.
- A staff member whose request has been rejected by the employer may still submit an application form to the MENFP. The MENFP will submit it to a consultative committee which will issue a ruling on postponement times. The minister will take a decision in the light of this ruling.

## 6. Deadline

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The application must reach the MENFP 2 months before the start of the leave applied for.

## 7. Eligible training courses

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Training schemes offered in Luxembourg or abroad are eligible if they are offered by:

- the professional chambers,
- private associations accredited by the Minister of National Education and Vocational Training,
- institutions holding the status of a public or private college recognized by the public authorities and issuing qualifications accepted by the same authorities.

There may or may not be a direct link between the training course and the position as occupied. Courses may take place during working hours, in the evening or at weekends. Courses co-funded under other legal provisions are not eligible.

## 8. Determining the number of individual training leave days

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The total number of individual training leave days will depend on the duration of the training course in hours as defined by the training organization.

The number of training hours is converted into working days. Eight hours of training equals one working day. The result of this calculation is then divided by three to give the number of days of individual leave. If necessary, this figure will be rounded to the nearest lower whole number.

Example: calculating a 30 hour training course

$30 \div 8 = 3.75$  working days

$3.75 \div 3 = 1.25$  days of training leave (to be rounded down to the nearest whole number)

A 30 hour training course gives you the right to 1 day of training leave.

## 9. Length of individual training leave

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- The maximum length of individual leave is 80 days for each beneficiary over the course of each person's working life.
- The maximum number of individual leave days which can be allocated is 20 days in a 2 year period.
- The minimum duration of individual leave is 1 day.

In the case of part-time workers, individual leave days will be calculated in proportion to the working time.

## 10. Compensation

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### Employee

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Each leave day granted gives the worker the right to compensation equal to his average daily salary, paid by the employer. This compensation may not exceed four times the legal minimum wage for unqualified workers (6,899.24 EUR / index 719.84 on July 1st 2010). The employer pays the compensation and is reimbursed by the State to the value of the compensation and the employer's share of social subscriptions.

### Self-employed workers and persons exercising one of the liberal professions

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This group can also benefit from compensation paid by the State. This is fixed on a basis of the income which was applied during the last taxable financial period as a base for pensions/insurance and may not exceed four times the legal minimum wage for unqualified workers (6,899.24 EUR / index 719.84 on July 1st 2010).

## 11. Social protection and employment protection

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The legal provisions relating to social security and employment protection remain applicable during the period of individual leave.

Ministry of National Education and Vocational Training

**Ministère de l'Éducation nationale et de la Formation professionnelle continue - MENFP**

Service de la Formation Professionnelle – Loi FPC

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Downloads

[www.men.public.lu](http://www.men.public.lu)

[www.guichet.public.lu](http://www.guichet.public.lu)

[www.lifelong-learning.lu](http://www.lifelong-learning.lu)

Legal Reference

The law of October 24th 2007 establishing individual training leave

Chapter IV. - Special leave periods from Book II, Title III of the Labor code, Section 9.

Memorial A - N° 241 of 28.12.2007

Christophe, a volunteer youth club organizer, is taking a training course specializing in "Leisure sports"

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Christophe, 32, works full time in the public sector. Working as a volunteer, he is an organizer at his local municipal youth club. He already holds a level-3 certificate as an activity leader (**brevet d'animateur**) and would like to take a specialist course in climbing. In this respect, he is entitled to take youth leave, which will allow him to claim additional paid leave. The maximum period is limited to 60 days in total and may not exceed 20 working days in a 2 year period. Christophe continues to draw his pay. The State reimburses the employer for the salary paid plus any employer charges.

# Youth leave

(Congé jeunesse)

Allows organizers of activities for young people to acquire qualifications and pursue educational and training courses

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## 1. Purpose

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Special paid leave supporting involvement in activities for the benefit of young people, such as:

- courses,
- day sessions or study weeks,
- holiday camps.

These activities may take place in Luxembourg or abroad.

## 2. Beneficiaries

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Youth activity organizers:

- employees in the public or private sector
- Self-employed workers or persons exercising one of the liberal professions

## 3. Conditions

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### Employees

---

They must:

- be normally occupied on a workplace situated in Luxembourg,
- be bound by an employment contract to a company or association legally based and operational in Luxembourg,

### Self-employed workers and individuals exercising one of the liberal professions

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They must be affiliated for at least 2 years to the Luxembourg social security.

## 4. Procedure

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### Employee

---

He must:

- download and fill in the application form,
- inform the employer and ask his opinion on the application,
- send the application form to the organizer of the training scheme or activity in question. The organizer (association or federation) must certify, with a signature, that the applicant is involved in the activity
- send the application form to the National Youth Service (Service National de la Jeunesse - SNJ). The employee will receive a mail response stating the number of granted leave days allocated,
- when the training course has been completed, the employee should provide his employer with his participation certificates.

### Employer

---

He must:

- express an opinion regarding the application submitted by the employee,
- download and fill in the refund declaration, and attach the documents required to it (participation certificate(s), pay slip(s) for the relevant period of time,
- send the form, correctly filled in, plus the documents required, to the SNJ.

For self-employed workers and individuals exercising one of the liberal professions, the procedure is similar to the above, except that the form and the documents required are slightly different.

## 5. Negative response from the employer

---

- Leave may be deferred if the absence resulting from the leave is liable to have serious negative effects on the operations of the company or the smooth organization of the staff annual paid leave arrangements.

## 6. Deadline

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The application must reach the SNJ 1 month before the start of the leave applied for.

## 7. Eligible activities

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### Training courses

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- Supervisor assistant / supervisor course
- Specialization training (level 3)
- National and international seminars offered by the SNJ, as part of the "Youth in action" program
- National and international seminars offered by international organizations such as the Guides and Scouts

### Educational activities

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- Holiday camps organized by bodies approved in Luxembourg
- Youth camps organized by the Guide and Scout movements or fire brigade officers
- Leisure activities organized by the municipalities
- International youth talent competitions including the preparation of young people for these competitions
- Cultural activities: courses in creativity, music courses, youth choir tours, youth orchestras, etc.

## 8. Setting the number of days for youth leave

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- For holders of an activity leader or activity leader assistant qualification (or equivalent qualification\*), youth leave days granted match the length of the training/activity period.
- For persons not meeting these criteria, two thirds of the number of days devoted to work with young people can be covered by a youth leave period.

\* Qualifications recognized as the equivalent of the activity leader (activity leader assistant) certificate:

- Qualifications recognized abroad: Bafa (F), Juleika (D) and others
- Specific training courses: sport/leisure organizer, trainer with special training for the young, social/family support worker

- Vocational training in the educational field: qualified educator, graduate educator, instructors, teachers
- Other training: educationalist, psychologists, priests, pastoral assistants

## 9. Length of youth leave

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- The maximum length of youth leave is 60 days per beneficiary during the period of their working life.
- The maximum length of youth leave which can be allocated is 20 days in a 2 year period.
- The leave may be divided up; each portion must consist of at least two days, except where an unbroken succession of courses is concerned and each lasts just one day.

Youth leave may not be added on to the annual legal leave or a period of sickness leave if the total represents a continuous absence of more than three weeks.

In the case of part-time workers, youth leave days will be calculated proportional to the working time.

## 10. Compensation

---

### Employee

---

Each leave day granted gives the worker the right to compensation equal to his average daily salary, paid by the employer. This compensation may not exceed four times the legal minimum wage for unqualified workers (6,899.24 EUR / index 719.84 on July 1st 2010). The employer pays the compensation and is reimbursed by the State to the value of the compensation and the employer's share of social subscriptions.

### Self-employed workers and persons exercising one of the liberal professions

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This group can also benefit from compensation paid by the State. This is fixed on a basis of the income which was applied during the last taxable financial period as a base for pensions/insurance and may not exceed four times the legal minimum wage for unqualified workers (6,899.24 EUR / index 719.84 on July 1st 2010).

## 11. Social protection and employment protection

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The legal provisions relating to social security and employment protection remain applicable during the period of youth leave.

## 12. Information and downloads

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(FR)

National Youth Service

Service National de la Jeunesse - SNJ

Netty Sheehan

138, boulevard de la Pétrusse L-2330 Luxembourg

PO box 707 L-2017 Luxembourg

Tel: 247-86451

[netty.sheehan@snj.etat.lu](mailto:netty.sheehan@snj.etat.lu)

Downloads

[www.snj.public.lu](http://www.snj.public.lu)

[www.guichet.public.lu](http://www.guichet.public.lu)

[www.lifelong-learning.lu](http://www.lifelong-learning.lu)

Legal Reference

The law of October 24 2007 establishing individual training leave

Chapter IV. - Special leave periods from Book II, Title III of the Labor code, Section 9.

Memorial A - N° 241 of 28.12.2007

Mercedes, a self-employed doctor, would like to take a course in Luxembourgish

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Mercedes, 45, has been working for 6 months as a self-employed doctor at a medical centre. She is of Spanish nationality and would like to register in an intensive course at a public institution to perfect Luxembourgish language skills. A colleague has told her about the possibility of language leave (page 29), an arrangement which could allow her up to 200 hours of special paid leave. Mercedes, who thought that only salaried workers would be allowed this leave, is delighted by the news and hurries to fill her demand via the on-line application form.

Steps to be taken by a private individual wishing to benefit from leave to train in the Luxembourgish language during normal working hours. Payment for this leave is partly state-supported.

# Language training leave

## (Congé linguistique)

Learn or improve knowledge of the Luxembourgish language

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### 1. Purpose

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Special paid leave to:

- learn Luxembourgish or to
- perfect your knowledge of the language.

Courses in Luxembourgish should take place during the applicant's normal working hours.

By learning Luxembourgish, the target population will be able to integrate more easily into society via the employment market.

### 2. Beneficiaries

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- Employees of all nationalities working in the private or the public sector
- Self-employed workers or persons exercising one of the liberal professions

This leave is also valid for foreign workers wishing to acquire Luxembourgish nationality in order to obtain the legally required language qualifications certificate.

### 3. Conditions

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#### Employees

---

They must:

- be normally occupied on a workplace situated in Luxembourg,
- have worked for the actual employer for at least 6 months at the time of applying for leave.

## Self-employed workers and individuals exercising one of the liberal professions

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They must be affiliated for at least 6 months to the Luxemburg social security.

### 4. Procedure

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The total length of language leave is limited to 200 hours which must be divided into 2 sections of 80 and 120 hours respectively. Applicants must repeat the procedure for each section.

#### Employee

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He must:

- download and fill in the application form,
- inform the employer and ask his opinion on the application,
- send the form, correctly filled in, plus the necessary documents (employment contract, registration certificate, social security registration certificate, course timetable and duration, etc.) to the Ministry of Labor and Employment (Ministère du **Travail et de l'Emploi** - MTE). The employee will receive a mail response stating the number of granted leave days allocated,
- when the training course has been completed, the employee should provide his employer with his participation certificates.

#### Employer

---

He must:

- express an opinion regarding the application submitted by the employee,
- download and fill in the refund declaration, and attach the documents required to it (participation certificate(s), pay slip(s) for the relevant period of time, giving details of **leave actually taken, an employer's statement as to the exact date(s)** of the language leave day(s) actually taken, the order number of the ministerial agreements, etc.),
- send the form, correctly filled in, plus the documents required, to the MTE.

For self-employed workers and individuals exercising one of the liberal professions, the procedure is similar to the above, except that the form and the documents required are slightly different.

## 5. Plurality of requests

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If too many applications have been made by the staff members from the same company, preventing a simultaneous agreement, priority shall be given to the application submitted by the employee who can demonstrate the most senior status within the company (in the absence of an agreement between the workers in question).

## 6. Eligible courses

---

Courses in the Luxembourgish language given in the Grand-Duchy of Luxembourg or abroad are eligible if taught by:

- the professional chambers and communes
- private associations accredited by the Minister of National Education and Vocational Training,
- institutions holding the status of a public or private college recognized by the public authorities and issuing qualifications accepted by the same authorities.

## 7. Employer's opinion

---

Leave may be:

- accepted by the employer,
- deferred if the absence resulting from the leave is liable to have serious negative effects on the operations of the company or the smooth organization of the staff annual paid leave arrangements.

## 8. Length of language leave

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- The total length of language leave is limited to 200 hours, which must be divided into two sections of 80 and 120 hours respectively per beneficiary over the period of their working life. The right to proceed with the second section is only granted if the training course offers a diploma or other certificate of success or a certificate confirming a participation rate of at least 75% for the first section.
- Leave may be taken in small portions. The minimum time period is half an hour per day. In the case of part-time workers, leave hours will be calculated as a proportion of the working time.

## 9. Compensation

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### Employee

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Each leave day granted gives the worker the right to compensation equal to his average daily salary, paid by the employer. This compensation may not exceed four times the legal minimum wage for unqualified workers (6,899.24 EUR / index 719.84 on July 1st 2010). The employer pays the compensation and is reimbursed by the State to the value of the compensation and the employer's share of social subscriptions.

### Self-employed workers and persons exercising one of the liberal professions

---

This group can also benefit from compensation paid by the State. This is fixed on a basis of the income which was applied during the last taxable financial period as a base for pensions/insurance and may not exceed four times the legal minimum wage for unqualified workers (6,899.24 EUR / index 719.84 on July 1st 2010).

## 10. Social protection and employment protection

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The legal provisions relating to social security and employment protection remain applicable during the period of language leave.

## 11. Information and downloads

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(FR DE)

Ministry of Labor and Employment (**Ministère du Travail et de l'Emploi** - MTE)

26, rue Zithe

L-2939 Luxembourg

Tel: 247-86100

info@mte.public.lu

Downloads

[www.mte.public.lu](http://www.mte.public.lu)

[www.guichet.public.lu](http://www.guichet.public.lu)

[www.lifelong-learning.lu](http://www.lifelong-learning.lu)

Legal Reference

Law of February 17 2009 including 1. introduction to language leave; 2. Amendment to the Labor code; 3. amendment to the Law of August 19th 2008 relating to aid for training-research. Memorial A - N° 33 of 26.02.2009

## Flexible work schedule

Take advantage of flexi-time for training

---

## Unpaid training leave

Interrupt temporarily a professional career path for training purposes

---

Paul, an employee, is taking a 3 week training course which will require him to leave his workplace earlier than usual

---

Paul, 42, works for a company located in the north of Luxembourg. Staff members are allowed to work flexi-time. Paul has registered for a training course taking place in the city of Luxembourg, outside of work. The course starts at 6.00 pm. As a general rule, he finishes work at 6.00 pm. However, taking advantage of the possibilities offered by arranging his working hours based on the flexi-time system (page 35), his boss has allowed him to leave work early to attend his course.

Plan for employees to balance work time with training time by arranging their hours of work.

# Flexible work schedule

(Aménagement personnel du temps de travail)

Take advantage of flexi-time for training

---

## 1. Purpose

---

An arrangement which helps employees to take training courses more easily by making use of the flexibility provided by convenient work time management.

Thanks to flexi-time, employees can organize their timetables and the length of their working day to suit their convenience while still fulfilling the needs of the job and the requirements of other staff members.

## 2. Beneficiaries

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Employees working for companies who use flexi-time.

## 3. Flexi-time

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- Flexi-time is a system whereby work can be organized on a daily basis to suit the length and arrangement of individual timetables.
- This arrangement must respect the legal limits for the length of the working day as well as the rules to be pre-determined within the framework of the organization of the flexi-time plan. In the absence of legally-permitted exceptions, a working day may not exceed 10 hours per day, or 48 hours per week.

## 4. Procedure

---

Since no universal system exists for organizing flexi-time, the law has been unable to establish a set framework of rules to be followed. For this reason, all that can be done is to make recommendations to the parties involved in the management of flexi-time rules.

## 5. Recommendations to partners involved

---

Flexi-time rules could provide that:

- the management of shortfalls in work hours observed over the reference period be subject to specific solutions. If the maximum sum of the shortfall per reference period could be increased to the advantage of the employee undergoing training, and the period in which shortfalls hours would have to be made up could be extended,
- the fixed work schedule in which staff members must be present as a matter of obligation could be adjusted on an individual basis depending on the specific constraints of the employees undergoing training,
- the total spread (start and finish work times) comprising fixed hours and flexi-hours could be extended beyond the usual limits.

## 6. Employer refusal

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It would be acceptable for companies where flexi-time has been refused to employees undergoing training, or where they have not been permitted to arrange their timetable in the manner suggested above, to have to defend their rejection on based on the duties or rational organizational imperatives of the company. An in-house tribunal could be set up within the company including employee representatives designated to solve possible disagreements in assessing any means called into doubt within the framework of flexi-time.

## 7. Limits of the system

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The needs of the job and rational organizational imperatives may be raised as objections to the application made by the employee or the employee representatives. There can be no absolute rights.

## 8. Information

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- Chamber of Commerce: Tel: 42 39 39-235
- Chamber of Trades: Tel: 42 67 67-1
- Chamber of Agriculture: Tel: 31 38 76-24
- Chamber of Employees: Tel: 48 86 16-208
- LCGB [Trade Union]: Tel: 49 94 24-235
- OGB-L [Trade Union]: Tel: 26 49 69-423

### Legal reference

Grand-Ducal regulation of March 30 2006 declaring a general obligation with regard to an agreement on the matter of social inter-occupational dialogue on individual access to continuous vocational training reached between the OGB-L and LCGB unions, on the one hand, and the Union of Luxembourg Businesses, on the other hand.

Memorial A - N° 85 of 19.05.2006

Didier, an employee, would like to undertake a 3 month training course in his own time

---

Didier, 24, a young banking specialist, is keen to take a high level training course in the USA, which is recognized in Luxembourg. He is prepared to bear all the costs of the course himself and to temporarily vacate his professional position.

However, he has failed to take into account the fact that he does not yet **have two years' service with his present employer. This means he must** wait a while before lodging his application for unpaid training leave purposes (page 39) in order to acquire the qualification he requires.

Steps to be taken by a private individual intending to temporarily suspend his/her employment contract for training purposes.

# Unpaid training leave

(Congé sans solde pour formation)

Interrupt temporarily a professional career path for training purposes

---

## 1. Purpose

---

A system whereby candidates may temporarily suspend their professional duties to follow a professional training course.

## 2. Beneficiaries

---

Employees of private sector companies who have over 2 years' service with their employers, regardless of the type of contract they have signed with the company.

## 3. Eligible trainings

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Those offered by:

- institutions holding the status of a public or private educational organization (secondary school, university, further education institution) recognized by the public authorities and issuing qualifications recognized by the same authorities,
- the Ministry of National Education and Vocational Training (Ministère de l'Éducation nationale et de la Formation professionnelle continue – MENFP),
- the professional chambers,
- municipalities,
- private associations authorized by the Minister of National Education and Vocational Training.

## 4. Procedure

---

Employees must submit their applications:

- by registered letter with acknowledgement of receipt or
- by letter delivered in person with acknowledgement of receipt.

The letter must be addressed to the employer.

## 5. Content of the application

---

The application must indicate:

- the nature of training,
- the duration of the course,
- the training organization,
- the leave period or periods sought, including the statement that if the employer has failed to respond within 30 days, the application will be deemed accepted.

## 6. Employer's response

---

The employer must respond within 30 days in writing with acknowledgement of receipt.

The application for unpaid leave may be:

- accepted by the employer. At the employer's request, the employee must produce a certificate of participation in the course for which the employee is applying for unpaid leave,
- denied by the employer if the applicant is a member of senior management or when the company regularly employs fewer than 15 staff members,
- deferred by the employer, for a period which may not exceed:
  - 1 year when the duration of the leave requested is equal to or less than 3 months,
  - 2 years when the duration of the leave requested is in excess of 3 months.

Deferment may take place:

- when a significant proportion of the members of a department are absent during the leave period sought for an extended period of time and the organization of the work will be seriously disrupted because of this,
- when a replacement for the applicant cannot be organized during the notice period because of the particular nature of his/her work or a staff shortage in the section / profession in question,
- when the work is of seasonal nature and the leave period sought falls in the high season.

## 7. Plurality of requests

---

Should there be a number of applications for leave from the same department or company such that all applicants cannot take leave at the same time, priority shall be given, in the absence of an agreement between the staff members in question, to the application submitted by the applicant with highest senior status within the company.

## 8. Interrupting unpaid training leave purposes

---

The acceptance of the application for unpaid leave for training purposes means that an irrevocable agreement is binding upon the employee as well as the employer.

However, in case of a force majeure, the cancellation of acceptance on the part of the employer or of the undertaking of the employee may be permitted under certain conditions:

- If cancellation is initiated by the employee, it must be agreed to by the employer. This may not, however, take place if an individual with a fixed term contract has been taken on by the employer to replace the employee.
- If cancellation is at the employer's request, he must compensate the employee for any non-recoverable expenses already incurred as a result of the training.

## 9. Sickness on the part of the employee

---

Sickness during unpaid leave does not give the right to defer the authorized remainder of the leave period.

If the sickness period accounts for more than 25% of the leave period, or in the case of a force majeure rendering it impossible to participate in all or in part of the training, the employee may request the suspension of his leave.

The employer shall agree to this request unless overwhelming reasons relating to work organization mean that it is impossible to take the employee back before the end of the granted leave period.

## 10. Length of unpaid training leave purposes

---

- Maximum accumulated length of leave periods: 2 years per employer
- Minimum length of a period of leave: 4 consecutive weeks
- Maximum length of a leave period: 6 consecutive months

The length of a leave period is always expressed in weeks or in whole months and must be in proportion to the length of the training course.

## 11. Evidence of participation

---

At the request of the employer, the employee must produce a certificate of participation relating to the training course for which he/she has been granted unpaid leave for training purposes.

## 12. Effects on the employment contract

---

During the period of leave, the employment contract shall be suspended. This shall be seen as a temporary interruption to the terms of the employment contract, without breaking it. The employer is required to retain the position of the employee on leave, and the returning employee shall re-gain all the advantages acquired before the beginning of the leave period or, if this is impossible, a similar position matching his/her qualifications with a salary at least the equivalent of the old position.

## 13. Information

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- Chamber of Commerce: Tel: 42 39 39-235
- Chamber of Trades: Tel: 42 67 67-1
- Chamber of Agriculture: Tel: 31 38 76-24
- Chamber of Employees: Tel: 48 86 16-208
- LCGB [Trade Union]: Tel: 49 94 24-235
- OGB-L [Trade Union]: Tel: 26 49 69-423

### Legal Reference

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Memorial A - N° 85 of 19.05.2006

## Tax deductibility

Deduct costs of vocational training on tax statement

---

## Financial aid for higher education

Get a grant and/or a loan

---

## European grants

Benefit from the support offered by the European Commission

---

Marie, an educational assistant, is taking a training course to become a teaching assistant

---

Marie, 25, has been working for a short time in a halfway house in Luxembourg and works there as an educational assistant. She enjoys the work and is keen to resume her studies. She has registered with a college in Belgium which offers the chance of gaining her teaching assistant certificate specializing in employment courses. The qualification is recognized in Luxembourg. In order to acquire additional days of paid leave, she has lodged an application for individual leave (page 17) with the Ministry of National Education and Vocational Training. In addition to this special leave, Marie wants to deduct her registration fees on her tax statement. She checks with her taxation office: if the bill exceeds the minimum fixed sum of 540 EUR which every wage earner receives, Marie will be allowed to deduct these expenses on her tax statement (page 45).

Steps taken by a private individual wage earner wishing to deduct vocational training costs on his/her tax statement.

# Tax deductibility

(Déductibilité fiscale)

Deduct costs of vocational training on tax statement

---

## 1. Purpose

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The procedure whereby a wage earner is permitted to deduct the costs of vocational training on his/ her tax statement.

## 2. Beneficiaries

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All persons paying tax on the income they receive for a paid activity.

## 3. Conditions

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- The costs must have a direct connection with the business activity performed by the employee.
- The costs must be borne by the wage earner.
- The costs must enable the taxpayer to improve his or her professional knowledge and to advance in his or her paid activity (*Fortbildungskosten*).
- The vocational training costs (*Ausbildungskosten*) are not deductible. These include the expenses incurred in acquiring the knowledge required for the future exercising of a profession or to change profession.

## 4. Eligible costs

---

- Registration fees for the continuous training borne by the employee.
- Costs for buying books as long as they are for strictly vocational (specialized books which are not of general interest).

## 5. Procedure

---

Expenses for training leave fall within the area of essential outlay and can be declared as such in the relevant section of the tax declaration. Each wage earner automatically receives a minimum fixed sum of 540 EUR per tax year to cover essential outlay. If taxable spouses/partners both earn income from paid occupations, each receives a minimum of 540 EUR. If the total of the essential outlay exceeds this fixed minimum, the wage earner can deduct this on request.

The employee is advised to offer the tax office a brief explanation of the way in which the training will assist his vocational career.

## 6. Deadline

---

The taxpayer must deduct the training expenses within the framework of the tax declaration for the tax year during which the expenses were incurred.

### Example

In October 2010, a taxpayer pays the whole of the registration fee for a training course lasting 2 years. She may only claim these expenses in the tax declaration for the financial year 2010.

## 7. Information

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[www.impotsdirects.public.lu](http://www.impotsdirects.public.lu)

### Legal Reference

The law of December 4th 1967 on income tax

Memorial A - N° 079 of 06.12.1967

## Lucas, an employee, wishes to gain a Master's degree

---

Lucas, 35, wishes to study for a Master in "Business Management" as part of a continuous training initiative and would like to know what benefits he may claim. The registration fee is 5,000 EUR and the courses last two years, held on Fridays and Saturdays. Lucas submits an application for individual leave (page 17) which is favorably received by his boss. Should the application be accepted by the Ministry, he may receive 20 days additional leave while still drawing his salary. He also contacts the CEDIES (Centre for Documentation and Information on Higher Education) to find out whether the State can grant him financial aid for higher education (page 49).

Steps to be taken by a private individual wishing to receive financial aid for further studies.

# Financial aid for higher education

(Aides financières pour études supérieures)

Get a grant and/or a loan

---

## 1. Purpose

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The procedure whereby an applicant can acquire, financial aid for higher education per academic year. This financial aid can be added to the Training and Research grants A which are designed to support researchers undertaking doctoral and post-doctoral research ([www.fnr.lu](http://www.fnr.lu)).

## 2. Beneficiaries

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Anybody registered for a higher study course meeting the following conditions:

- be a native of Luxembourg and resident,
- be a member of the European Union: one must reside in Luxembourg in keeping with Chapter 2 of the amended law of August 29th 2008 on the free movement of persons and immigration, in the capacity in Luxembourg as a paid worker, a non-paid worker, a person who retains this status or as a family member of one of the preceding categories of persons, or have acquired permanent residency status,
- be a National of a third state or be stateless: one must live in Luxembourg for 5 years, hold a secondary school completion certificate equivalent to the Luxembourg diploma,
- hold political refugee status: residing in Luxembourg.

Age and the country where study takes place are irrelevant.

### 3. Value of the financial assistance and weighting

---

Financial assistance stands at 13,000 EUR per academic year.

It consists of:

- a grant and/or
- a loan with the interest rate fixed at 2%.

Weighting between the grant and the loan depend on the applicant's income.

If the applicant has no income (student jobs during vacations do not count):

- the grant will be 6,500 EUR per academic year,
- the loan will be 6,500 EUR per academic year.

If an applicant is in receipt of an income in excess of the annual threshold of 22,500 EUR, weighting between the grant and the loan shall factor in this income.

### 4. Registration fees

---

Registration fees are taken into account when calculating financial assistance.

For this to happen, the fees must be greater than 100 EUR per year but most not, however, exceed a maximum of 3,700 EUR per academic year. They are always added at the rate of 50% to the grant and 50% to the loan.

Example in the case of a registration fee of 2,000 EUR

In the case of this figure, 1,000 EUR is added to the grant and 1,000 EUR is added to the loan. If the applicant is awarded a grant and loan of 6,500 EUR, this will be increased by 1,000 EUR. The applicant thus receives a grant of 7,500 EUR and a loan of 7,500 EUR.

### 5. Steps

---

For each academic year, an application must be lodged based on a pre-set questionnaire, available from the Centre for Documentation and Information on Higher Education (CEDIES).

According to the applicant's situation, the following documents, among others, must be attached, in whole or in part, as requested:

- certificate of registration with the University,
- invoice for registration fees paid,
- certificate of residence in Luxembourg,
- registration certificate issued by the Social Security Centre (Centre commun de la sécurité sociale),
- salary slips for the last three months.

## 6. Deadline

---

Financial aid for the whole academic year

- Final application date for the questionnaire: October 31
- Final date for submitting the questionnaire and the documents requested: November 30

Financial aid for the 2nd semester only

- - Final application date for the questionnaire: March 31
- - Final date for submitting the questionnaire and the documents requested: April 30

## 7. Information

---

Centre for Documentation and Information on Higher Education

**Centre de Documentation et d'Information sur l'Enseignement Supérieur – CEDIES**

Service des aides financières.

**209, route d'Esch**

L-1471 Luxembourg

Tel: 247-88650

cedies@mesr.etat.lu

www.cedies.lu

### Legal References

Law amending: 1. the amended law of June 22 2000 concerning State financial aid for higher studies; 2. the amended law of December 4th 1967 on income tax; 3. the law of December 21th 2007 on child bonuses; 4. the law of October 31th 2007 on voluntary youth service; 5. the social security code

Memorial A - N° 118 of 26.07.2010

Nathalie would like to gain some initial professional experience

---

Nathalie, 24, has completed her studies in visual arts. She would like to gain some initial professional experience before starting to look for a job in the Grand-Duchy. She is keen to take a 4 month course in Rome, at a particular artist's workshop. Nathalie has contacted the Youth Information Centre (CIJ), which is the institution which launched the Leonardo da Vinci "Jobseeker" mobility project. Through this project, Nathalie can receive a grant of 3,437 EUR which will make it possible for her to co-fund her travel and living expenses in Rome.

# European grants

(Bourses européennes)

Benefit from the support offered by the European Commission

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## 1. Purpose

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The European Commission Lifelong Learning and Training Program (LLLTP) supports initiatives designed to foster:

- cooperation between actors in the lifelong learning movement and
- the development of occupational skills designed to match the needs of the Labor market.

## 2. Sub-programs

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The LLLTP consists of four sub-programs:

- Comenius for school education (primary education, secondary education, technical education)
- Erasmus for higher education
- Leonardo da Vinci for vocational teaching and training
- Grundtvig for adult education

### 3. Examples of co-funded campaigns

---

- Students are able to acquire work experience with a company in Europe thanks to the mobility of Erasmus courses.
- Young graduates, employees and jobseekers are able to take work experience or training courses in Europe, within the framework of the Leonardo da Vinci mobility projects.
- Trainers, teachers and decision-makers can take part in a Comenius or Grundtvig training initiative or a Cedefop study visit.
- Companies have an opportunity to take on work-experience students on the Erasmus and Leonardo da Vinci programs.
- Companies, social partners, research centres, schools or universities can take part in Leonardo da Vinci, Comenius, Erasmus and Grundtvig transnational partnerships or projects which promote the exchange of experiences and best practice, and the development and transfer of innovation.
- All adults can take part in an apprenticeship workshop in Europe by taking advantage of a grant which will be awarded to them by the organizer of the selected workshop.

### 4. Beneficiaries

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- Students, young graduates, employees, jobseekers
- Trainers and professionals in occupational training or adult education
- Teachers
- Adults

### 5. Information

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National Agency for the European Education Programme and lifelong learning

**Agence nationale pour le programme européen d'éducation et de formation tout au long de la vie - ANEFORÉ**

16, boulevard Royal

L-2449 Luxembourg

Tel: 247-85284

info@anefore.lu

www.anefore.lu



## Synoptic table

Measures for companies	Public
Co-funding of continuous vocational training	- Private sector companies legally based in Luxembourg and performing their activities there
Subsidies for courses in Luxembourgish	- Private sector companies legally based in Luxembourg
Measures for private individuals	
Individual training leave	- Private sector employees with at least 6 months service with their current employer - The self-employed and persons exercising one of the liberal professions registered for at least 2 years to the Luxembourg social security
Youth leave	Youth activity organizer - Private and public sector employees - The self-employed and persons pursuing one of the liberal professions registered for at least 2 years with the Luxembourg social security system
Language training leave	- Private or public sector employees with at least 6 months service with their current employer - The self-employed and persons exercising one of the liberal professions registered for at least 6 months with the Luxembourg social security system
Flexible work schedule	Employees working in a company which uses the flexi-time system
Unpaid training leave	- Private sector employees with at least 6 months service with their current employer
Tax deductibility	- Any person paying tax on the income they receive from a paid activity who takes a training course related to their occupation, the cost of which exceeds 540 EUR
Financial aid for higher education	- All person registered on a further education course and who must fulfil certain nationality and residence conditions, among others
European grants	- Students, young graduates, employees - Trainers and professionals in occupational training or adult education - Teachers, adults

Duration of leave / Value of co-funding	Responsibility (in part or in whole) for payment assumed by the State	Responsibility	More info
- 14.5% of the taxable expenses on the sum of the annual training investment	yes	Ministry of National Education and Vocational Training	page 5
- It is not possible to predict the value of the subsidy	no	Ministry of Labor and Employment	page 13
- Maximum over the full duration of a career: 80 days of leave - Maximum over a period of 2 years: 20 days	yes	Ministry of National Education and Vocational Training	page 17
- Maximum over the full duration of a career: 60 days of leave - Maximum over a period of 2 years: 20 days	yes	National Youth Service	page 23
- Maximum over the full duration of a career: 200 hours (must be divided into two parts)	yes	Ministry of Labor and Employment	page 29
/	no	Employee/ Company	page 35
- Maximum accumulated leave period: 2 years per employer - Minimum leave period: 4 consecutive weeks - Maximum leave period: 6 consecutive months	no	Employee/ Company	page 39
- In relation to the cost of training	no	Tax office	page 45
- 13,000 EUR per academic year divided between a grant and/ a loan at a fixed interest rate of 2% - The weighting between the grant and the loan depends on the applicant's income	no	CEDIES	page 49
- All person registered on a further education course and who must fulfill certain nationality and residence conditions, among others	no	ANEFORÉ	page 53

#### Editor

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Chambre de commerce  
Chambre des métiers  
Chambre des salariés  
Ministère de l'Education nationale  
et de la Formation professionnelle

Our thanks to all the Ministries and to all  
the institutions which were involved in re-reading this  
edition.

#### Downloads

[www.training-itworks.lu](http://www.training-itworks.lu)

Collection: Training, it works!

Training support measures, no.1  
first edition, November 2010  
© INFCP, 2010



La France s'inscrit pleinement  
dans l'avenir européen

## Training support measures

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You would like to take a course, but you don't want to devote all your leave to it. And what's more, you find it very expensive. There are solutions! To support companies and private individuals in their training efforts, the Government offers a broad range of financial assistance and implementation facilities.

Businesses can claim financial assistance for training for their staff. Depending on the initiative chosen, this assistance can apply to all classes of training or to Luxembourgish courses only.

Depending on their situation, private individuals can take advantage of special paid leave, measures relating to work times and additional sources of funding. This booklet invites you to explore the various systems available and to help you follow the correct procedures. Make the most of it. Training, it works!



Institut National  
pour le développement  
de la Formation  
Professionnelle Continue



Une initiative de l'INFCP, Institut national pour le développement  
de la formation professionnelle continue, établissement public

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