

STUDENTS 06.2026

MINIMUM SALARY Index 992.24 as of 01.06.2026

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- A contract between the employer and the student has to be concluded either before or on the first day of employment (*in 3 copies: one of which is kept by the employer, the second by the student and the third has to be sent to the Inspectorate of Labour and Mines*).
In the absence of a written employment contract, the employment relationship is deemed to be of indefinite duration.
- The student is affiliated solely for accident insurance purposes.
- The minimum salary to be paid to a student cannot be less than 80% of the official minimum salary

AGE	MONTHLY SALARY	HOURLY RATE
18 years accomplished	2.217,06 EUR	12,8154 EUR
17 years accomplished	1.773,65 EUR	10,2523 EUR
15+16 years accomplished	1.662,80 EUR	9,6115 EUR

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Maximum tax exemption:

18 EUR/HOUR

- The student can only be hired for a **maximum period of 2 months**/calendar year, even in case of several contracts
- The student has to be between 15 and 27 years accomplished (**date of the 27th anniversary**)
- The school registration has to be less than 4 months old
- The employer must send an application for exemption from withholding tax concerning the student's remuneration to the competent RTS tax office (LUX,ESCH,ETTELBRUCK) (Art. 137 L.I.R.)
- It is not necessary to send the school certificate, a copy has to be kept by the employer or the Fiduciary

Underaged students

Law as of 23rd March 2001 concerning the protection of young workers (15-18 years accomplished)

Are prohibited, except where provided for by the law (approved by the Ministry of Labour) :

- Overtime
- Sunday and /or public holidays work
- Nightshift

Within every period of 7 days, the underaged student must have to 2 days off, including generally a sunday.