



# Economic and Social Council

Distr.: General  
5 November 2020

Original: English  
English, French and Spanish only

---

## Committee on Economic, Social and Cultural Rights

### List of issues in relation to the fourth periodic report of Luxembourg\*

#### A. General information

1. Please provide information on the measures taken to ensure the justiciability of economic, social and cultural rights in the State party's domestic legal order and the availability of judicial, administrative or other remedies for persons who allege violations of the rights enshrined in the Covenant. Please include statistical data on and examples of the cases in which the provisions of the Covenant have been invoked before and directly enforced by the courts, other tribunals or administrative authorities.
2. Please provide information on the measures taken to raise awareness of the provisions of the Covenant and to promote Covenant rights among law enforcement personnel, lawyers and other legal professionals. Please provide information on specific measures to raise awareness among civil society and the general public about the provisions of the Optional Protocol to the Covenant.
3. Please provide information on the adaptation and mitigation measures taken or envisaged by the State party to address the adverse effects of climate change on the enjoyment of economic, social and cultural rights, in particular by disadvantaged and marginalized groups. Please inform the Committee about the measures taken or envisaged to implement the National Energy and Climate Plan (2021–2030), the progress made on meeting the nationally determined contributions for reducing emissions that the State party has set itself under the Paris Agreement on climate change, and the contributions that it proposes to make to the Green Climate Fund.
4. Please provide information on any human rights impact assessments that are compulsory in the State party in the context of its development assistance.
5. Please provide information on the legislative, administrative or other measures taken to ensure that business entities respect the economic, social and cultural rights of all persons and apply the principle of due diligence throughout their operations, including extraterritorial operations. In particular, please include information on such measures taken to ensure that business entities assess and address the adverse impact of their operations, including extraterritorial operations, on the environment. Please provide information on the measures taken to implement the National Action Plan of Luxembourg for the implementation of the United Nations Guiding Principles on Business and Human Rights. Please provide information on the measures taken to hold business entities domiciled in Luxembourg or under the State party's jurisdiction accountable for violations of economic, social and cultural rights, including those related to extraterritorial operations, and to provide victims with access to effective remedies in the State party.

---

\* Adopted by the pre-sessional working group at its sixty-seventh session (19–23 October 2020).



## **B. Issues relating to the general provisions of the Covenant (arts. 1–5)**

### **Maximum available resources (art. 2 (1))**

6. In order for the Committee to assess whether the State party is using the maximum available resources to realize the rights recognized in the Covenant, please provide information on the evolution over the past 10 years of:

(a) The proportion of persons living below the poverty line and the levels of inequality, defined as the ratio between the total income accruing to the richest decile of the population and the total income of the poorest 40 per cent of the population;

(b) The proportion of public revenue that is generated through taxes;

(c) The tax rates levied on corporate profits and on personal income, the value added tax rate (exclusive of the value added tax on luxury items, tobacco, alcohol, sugary drinks and snacks, and gasoline) and the percentage of total revenue that is generated from personal income taxes collected from the richest decile of the population;

(d) Public expenditure as a percentage of gross domestic product and, within total public expenditure, the proportion of the public budget that is allocated to social spending (social security, food, water and sanitation, housing, health and education);

(e) Inflation-adjusted absolute levels of social spending;

(f) Methodologies and tools used to gather these data and analyse them.

7. Please provide information on the measures taken to combat money-laundering, tax fraud and other acts of corruption, especially by multinational companies and wealthy individuals, which would reduce the State party's capacity, and that of other States, to fulfil their obligation to use their available resources to the maximum, in accordance with article 2 of the Covenant.

### **Non-discrimination (art. 2 (2))**

8. Please provide information on the progress made in enacting comprehensive anti-discrimination legislation prohibiting direct, indirect and multiple forms of discrimination on all prohibited grounds. Please provide information on cases of discrimination on grounds such as language, political opinion, national origin, social origin, property status or birth status that are not specified in national legislation, including the Act of 28 November 2006 on equal treatment and the Labour Code.

9. Please indicate the number of administrative and judicial cases of discrimination regarding the enjoyment of Covenant rights that have been investigated, the decision rendered in each case and whether any compensation has been awarded to the victims. Please explain how victims of discrimination in the enjoyment of rights or on grounds that are not specified in the State party's various anti-discrimination legal provisions can seek remedies.

10. Please explain the impact of the measures described in the State party's fourth periodic report (E/C.12/LUX/4, paras. 17–26), including the National Integration Action Plan, on addressing discrimination experienced by migrants and their descendants in their enjoyment of their economic, social and cultural rights, including the rights to work, education, housing and health.

### **Equal rights of men and women (art. 3)**

11. Please provide information regarding the methodology used to assess and the measures taken to address vertical and horizontal occupational gender segregation. In particular, please indicate how the State party intends to overcome the obstacles that prevent women from occupying a greater number of decision-making and managerial positions in both the public and the private sectors.

12. Please provide information on the measures taken to address the persistent gender pay gap and the gender pension gap. Please also provide information on the measures taken to assess the value of unpaid care work performed primarily by women and to promote the

equitable sharing of family responsibilities and conditions favourable to a healthy work-life balance, and on the impact of such measures.

## **C. Issues relating to the specific provisions of the Covenant (arts. 6–15)**

### **Right to work (art. 6)**

13. Please provide information on the implementation, results and evaluation of measures taken to increase the employment rate and to improve the employability of individuals from groups particularly affected by unemployment and especially among young people, persons with disabilities and migrants and their descendants. Please explain the extent to which the coronavirus disease (COVID-19) pandemic has affected employment rates in the State party, including that of the vulnerable groups mentioned above, and indicate the efforts made to mitigate any negative impact in the case of each of these groups. Please indicate the measures taken to increase the participation of workers with disabilities in the labour market, in both the public and the private sectors, and to facilitate their transition from sheltered workshops to the open labour market.

### **Right to just and favourable conditions of work (art. 7)**

14. Please provide detailed information on the measures taken to ensure that the minimum wage is sufficient to provide workers and their families with a decent standard of living. Please also provide information on compliance with the minimum wage, including compliance rates and sanctions imposed on employers who fail to comply. Please provide information on the implementation of measures taken to ensure equal pay, not only for equal work but also for work of equal value.

### **Trade union rights (art. 8)**

15. Please provide detailed information on the guarantees in place to ensure the effective exercise of the right to strike, in accordance with article 8 of the Covenant, for both private and public sector employees. Please indicate the measures taken to promote collective bargaining in the public and the private sectors. Please also provide information on the measures in place to ensure that migrant workers, including frontier workers, can enjoy their trade union rights.

### **Right to social security (art. 9)**

16. Please provide information on the coverage of unemployment benefits and other forms of benefits that are available to unemployed people who have exhausted their period of entitlement to unemployment benefits, including disaggregated data on the number of beneficiaries. Please indicate the eligibility criteria to receive unemployment benefits, family benefits and old-age or disability pensions, and on how the State party prevents direct or indirect discrimination in providing access to such benefits and assistance, including discrimination against persons with disabilities and migrants.

17. Please provide information on the social protection measures taken to alleviate the negative impact of the COVID-19 pandemic on the enjoyment of economic, social and cultural rights, including the coverage and amount of social benefits and assistance provided to that effect. Please also provide information on the measures taken to ensure that access to social benefits and assistance is not hindered as a result of the measures taken in relation to the COVID-19 pandemic, such as travel restrictions or changing working arrangements.

### **Protection of the family and children (art. 10)**

18. Please provide detailed information on the maternity leave, paternity leave and parental leave provided for in labour laws and on the extent to which workers actually take such leave, including relevant statistical data and the challenges faced by workers in taking such leave. Taking note of the efforts to reform the childcare system (E/C.12/LUX/4, paras. 279–281), please provide information on the specific measures taken to ensure the availability, accessibility and affordability of support services for childcare. Please specify

to what extent the cost of childcare services precludes their use by disadvantaged and marginalized groups.

**Right to an adequate standard of living (art. 11)**

19. Please provide information on the measures taken, and their impact, to combat poverty, particularly among the unemployed, immigrants and single-parent households. Please explain the measures taken to implement the National Strategy against Homelessness and Housing-related Exclusion (2013–2020), including their results and evaluation of those measures, including data on the extent of homelessness in the country. Please provide information on the measures taken to promote access to homeownership and mitigate the impact of rising property prices on rents, including relevant statistical data on the number of beneficiaries of housing assistance and rental subsidies during the reporting period.

**Right to physical and mental health (art. 12)**

20. Please provide disaggregated statistical data on household expenditure on health. Please provide information on the measures taken to ensure that health-care services are accessible to and financially affordable for disadvantaged and marginalized people, including persons with disabilities, stateless persons, migrants, asylum seekers and refugees.

21. Please provide information on the measures taken to identify and address the root causes of the mental health concerns in the State party, including with regard to the depression and suicide rates, especially among young people, women and migrants. Please also indicate any measures taken, and their impact, to move away from institutionalization in favour of community-based mental health care. Please include statistical data on the number of persons still placed in mental health facilities on the basis of actual or perceived impairment, without their free and informed consent, during the reporting period.

22. Please provide information on the measures taken to ensure access to affordable and quality COVID-19 related health care and services, including testing and treatment. Please also provide information on the measures taken to alleviate the negative impact of the increasing pressure on the health systems and the scarcity of resources owing to the COVID-19 pandemic on efforts to provide access to a broad range of health care and services, including for pre-existing conditions, for mental health care, and for sexual and reproductive health-care services.

**Right to education (arts. 13–14)**

23. Please provide statistical data disaggregated by age, sex, ethnic origin, national origin, disability and socioeconomic status on school enrolment and completion rates at primary and secondary levels of education. Please indicate the impact of the measures taken to facilitate access to quality education for children of migrants, refugees, asylum seekers and stateless persons, and for students whose mother tongue is not French, German or Luxemburgish. Please provide information on the implementation of the measures taken to ensure equal access to all levels of quality inclusive education by children with disabilities. Please also provide information on the measures taken to ensure that higher education is accessible and affordable, particularly for persons from disadvantaged or marginalized families.

24. Please provide information on the measures taken to ensure that children have access to quality education and that they can continue their studies, despite the closing of schools as part of the measures taken to address the COVID-19 pandemic. Please describe in detail the measures taken to ensure the accessibility and availability of quality alternative learning programmes on a non-discriminatory basis, taking into account the specific requirements of persons with disabilities and students from disadvantaged or marginalized families whose access to resources and technology may be hindered.

**Cultural rights (art. 15)**

25. Please indicate the measures taken to ensure affordable access to the benefits of scientific progress and its applications for everyone, including disadvantaged and marginalized individuals and groups. Please provide information on the measures taken,

and their impact, to promote and raise awareness of the cultural diversity of society in the State party, in particular the culture, history and traditions of migrant communities, including in the education system. Please also provide information on the measures taken to enhance further the accessibility of cultural sites and activities to persons with disabilities. Please indicate the measures taken to ensure the right of everyone to take part in cultural life in spite of the measures taken to address the COVID-19 pandemic, and provide information on the progress made in the implementation of the State party's strategy for the digitalization of cultural heritage.

---