



# Economic and Social Council

Distr.: General  
23 November 2021  
English  
Original: French  
English, French and Spanish only

---

## Committee on Economic, Social and Cultural Rights

Seventy-second session

26 September–14 October 2022

Consideration of reports: reports submitted by States parties  
in accordance with articles 16 and 17 of the Covenant

### Replies of Luxembourg to the list of issues in relation to its fourth periodic report\*

[Date received: 16 November 2021]

---

\* The present document is being issued without formal editing.



## A. General information

### Reply to paragraph 1 of the list of issues (E/C.12/LUX/Q/4)

1. The International Covenant on Economic, Social and Cultural Rights, like any other international treaty, takes precedence over domestic law, including constitutional law, in accordance with a High Court ruling of 2002.
2. However, the Covenant has never been invoked before the domestic courts. For that reason, it has not been directly enforced through any well-known rulings either.

### Reply to paragraph 2 of the list of issues

3. The State relies on initial and continuous training as a means of ensuring that legal professionals are aware of the provisions of the Covenant. In order to ensure the quality of this training, the State organizes courses and has partnerships with some specialized institutes abroad.
4. It is also worth mentioning that there are several human rights bodies in Luxembourg, including the Advisory Commission on Human Rights, the Centre for Equal Treatment and the Ombudsman for Children and Young People. Literature published by these bodies can be found in the Human Rights Library, which is open to the public. The Ombudsman for Children and Young People has also devoted a page of its website to the Covenant.<sup>1</sup>

### Reply to paragraph 3 of the list of issues

5. In December 2020, Luxembourg adopted the Climate Act.<sup>2</sup> This law establishes the institutional framework for the national climate policy, which covers the Integrated National Energy and Climate Plan, the Climate Change Adaptation Strategy and the long-term strategy for the reduction of greenhouse gas emissions.
6. The Climate Act also provides for governance to be shared with Luxembourg society through the establishment of a platform for climate action and the energy transition (a discussion forum in which civil society is actively involved) and a climate policy observatory (a body of scientific experts).
7. Lastly, the Act establishes the Climate and Energy Fund, which will be used to help finance the measures being taken at the national level to combat climate change and promote energy efficiency, as well as to promote renewable energy. The Fund will also supplement official development assistance linked to the climate emergency by financing measures to combat climate change in developing countries, including through the flexibility mechanisms provided for in the Kyoto Protocol, the Paris Agreement and European legislation.
8. The Integrated National Energy and Climate Plan sets out various ways in which to reduce greenhouse gas emissions in Luxembourg. The Plan involves not only extending and/or strengthening existing policies and measures but also taking the additional measures needed to achieve the target of reducing emissions by 55 per cent by 2030.
9. In 2018, the Government adopted a climate change adaptation strategy and action plan that lists the foreseeable impacts of climate change, identifies 13 policy areas that will be affected and sets out 42 adaptation measures. The aim of these “no regret” measures is to tackle the main foreseeable impacts in each area as a priority. The Climate Act states that a climate change adaptation strategy covering a period of at least 50 years should be adopted every 10 years in order to take into account the knowledge and experience gained over time. The strategy should be updated every five years if necessary.

### Reply to paragraph 4 of the list of issues

10. Human rights impact assessments are not carried out in the context of development cooperation. However, human rights, gender and good governance are three cross-cutting

---

<sup>1</sup> <http://ork.lu/index.php/en/rights-of-the-child/international-acts/706-1966-international-covenant-on-economic-social-and-cultural-rights>.

<sup>2</sup> <http://legilux.public.lu/eli/etat/leg/loi/2020/12/15/a994/jo>.

priorities of the General Development Cooperation Strategy. These aspects are taken into consideration at every stage of the life cycle of projects and programmes, from identification and planning through to execution and evaluation. A new gender strategy was presented in 2021 and a plan for the implementation of that strategy is being drawn up.

11. Luxembourg closely monitors the human rights situation in all development cooperation partner countries, together with the relevant delegation of the European Union and the diplomatic missions of other member States. The Directorate for Cooperation supports civil society, which monitors the situation and reports any failings or violations of human rights to the Government.

#### **Reply to paragraph 5 of the list of issues**

12. The first and second national action plans on business and human rights, adopted in 2018 and 2019 respectively, referred to exploring the possibility of establishing by law a human rights due diligence requirement for companies registered in Luxembourg. The Ministry of Foreign and European Affairs commissioned Basak Baglayan, an expert from the University of Luxembourg, to carry out a study, which was submitted in April 2021. The Government Council then decided to set up an interministerial committee on due diligence, which, under the supervision of the Ministry, would be responsible for following up on the matter and examining the priority issues raised in the study with a view to outlining either a national bill or the position to be taken by Luxembourg in the negotiation of a European directive on the subject.

13. A bill concerning the implementation of Regulation (EU) 2017/821 of the European Parliament and of the Council of 17 May 2017 laying down supply chain due diligence obligations for Union importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas was submitted on 10 March 2021.

14. The Ministry of Foreign and European Affairs is in the process of launching the National Pact on Business and Human Rights, through which companies can undertake to meet certain standards, including standards relating to due diligence.

15. In December 2020, the Ministry of Economic Affairs and the Ministry of Cooperation introduced a due diligence clause that applies to companies that are receiving State aid or have been contracted to carry out cooperation and development projects. These companies are required, as a result of the inclusion of this clause in the relevant agreements and contracts, to assess the human rights impact of their activities, including in the context of their supply chain and their relationships with business partners.

16. Lastly, Luxembourg follows the work of the Organisation for Economic Co-operation and Development (OECD) and the complaints filed against companies operating in Luxembourg with the national contact point for the implementation of the OECD Guidelines for Multinational Enterprises. The chapter on human rights has been consistent with the United Nations Guiding Principles on Business and Human Rights since 2011. The national contact point is involved in the discussions that are under way on expanding the scope of the OECD Guidelines and furthering the work of the national contact points.

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

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

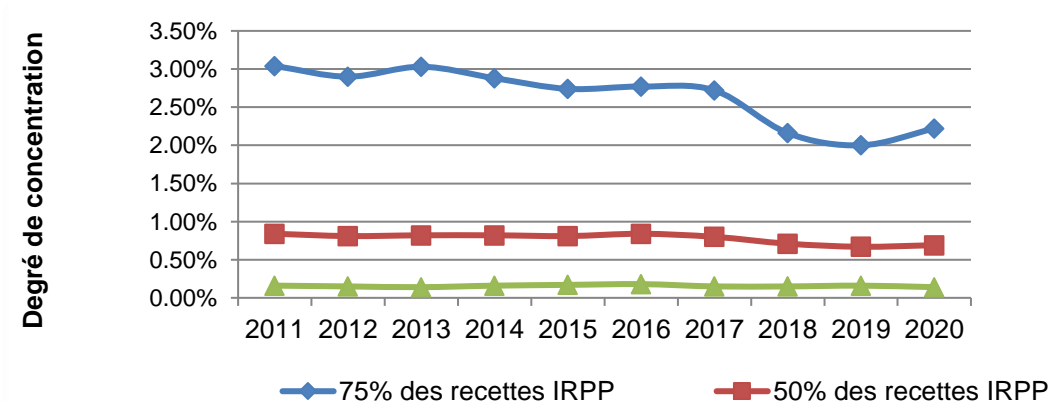
#### Reply to paragraph 6 of the list of issues

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Poverty rate as a percentage (threshold equal to 60 per cent of median income)	14.5	13.6	15.1	15.9	16.4	15.3	16.0	15.5	16.7	17.5	17.4
S90/S40 (Palma ratio)	3.0	2.9	3.0	3.4	2.9	3.1	3.2	3.3	3.4	3.6	3.5

Source: National Institute of Statistics and Economic Research – European Union Statistics on Income and Living Conditions 2010–2020.

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total tax revenues	10 752	11 374	12 040	12 678	13 427	13 274	14 143	15 133	17 095	17 732	17 249
Total tax revenues as a percentage of gross domestic product	25.4	25.7	25.9	25.8	25.9	24.5	25.2	26.0	28.3	28.3	26.9

<i>Personal income tax</i>	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Share of taxpayers that account for 75 per cent of personal income tax revenues (percentage)	3.04	2.90	3.03	2.88	2.74	2.77	2.72	2.16	2.00	2.22
Share of taxpayers that account for 50 per cent of personal income tax revenues (percentage)	0.84	0.81	0.82	0.82	0.81	0.84	0.80	0.71	0.67	0.69
Share of taxpayers that account for 25 per cent of personal income tax revenues (percentage)	0.16	0.15	0.14	0.16	0.17	0.18	0.15	0.15	0.16	0.14



<i>Description</i>	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Government expenditure</b>											
	17 791	18 396	19 455	20 246	21 034	21 855	22 508	24 011	25 427	26 887	30 297
Government expenditure as a percentage of gross domestic product	42.0	41.5	41.8	41.2	40.6	40.4	40.0	41.3	42.1	42.9	47.2

<i>Description</i>	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Gross domestic product</b>	42 403	44 324	46 526	49 095	51 791	54 142	56 208	58 169	60 362	62 704	64 221
<b>Government expenditure disaggregated according to the Classification of the Functions of Government (European System of Accounts 2010)</b>											
General public services	2 217	2 376	2 531	2 436	2 435	2 553	2 741	2 852	3 121	3 266	3 283
Defence	212	179	166	162	151	141	176	196	248	237	466
Public order and safety	422	439	449	482	505	531	548	595	666	765	831
Economic affairs and services	2 312	2 313	2 359	2 415	2 627	2 821	2 960	3 143	3 113	3 255	3 718
Environmental protection	337	341	361	389	404	423	400	475	531	555	677
Including: wastewater treatment	125	145	156	165	177	179	199	237	273	260	295
Housing and community development	296	322	340	241	285	271	277	299	343	358	342
Including: water supply	59	70	76	62	64	71	67	73	70	74	74
Health	2 110	2 182	2 343	2 549	2 610	2 635	2 673	2 902	3 083	3 231	3 766
Recreation, culture and religion	488	477	515	590	593	590	649	696	762	794	785
Education	2 125	2 212	2 359	2 298	2 364	2 419	2 445	2 583	2 760	2 988	3 190
Social protection	7 272	7 555	8 034	8 685	9 060	9 471	9 640	10 269	10 799	11 437	13 238
<b>Total government expenditure</b>	<b>17 791</b>	<b>18 396</b>	<b>19 455</b>	<b>20 246</b>	<b>21 034</b>	<b>21 855</b>	<b>22 508</b>	<b>24 011</b>	<b>25 427</b>	<b>26 887</b>	<b>30 297</b>

### Reply to paragraph 7 of the list of issues

17. In 2015, Luxembourg abolished its intellectual property tax regime, taking into account the OECD final report on Action 5 of the Action Plan on Base Erosion and Profit Shifting, which defines the substance requirement for research and development activities. Through its transposition of various directives of the Council of the European Union, Luxembourg has also incorporated into national law two specific anti-abuse clauses relating to the tax regime applicable to parent companies and subsidiaries, aimed at eliminating situations of double non-taxation and establishing a common minimum anti-abuse rule. Lastly, it has transposed Council Directive 2014/107/EU of 9 December 2014 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, by incorporating into national law the new global standard for the automatic exchange of information developed by the OECD and approved by the Group of 20.

18. In 2017, criminal tax law was brought into line with the international standards set by the Financial Action Task Force and with European law. Tax evasion is prosecuted and punished under administrative law by the competent tax authorities. Aggravated tax evasion (a new concept) and tax fraud are particularly serious offences and are therefore prosecuted under criminal law.

19. Luxembourg has also transposed into national law Council Directive (EU) 2015/2376 of 8 December 2015, which instituted the mandatory automatic exchange of information on advance tax rulings within the European Union as of 2017. At the proposal of the European Commission, Luxembourg has introduced provisions on country-by-country reporting, pursuant to Council Directive (EU) 2016/881 of 25 May 2016. Multinational enterprises are required to provide transfer pricing files for the exchange of data between the countries in which the constituent entities of the multinational enterprise group are established.

20. In 2018, Luxembourg transposed two European directives into national law: the Anti-Tax-Avoidance Directive, which sets out specific measures to counter aggressive tax planning, increase tax transparency and establish fair tax competition for all companies in the European Union; and Council Directive (EU) 2016/2258 of 6 December 2016, under which the necessary adjustments have been made to the legal framework with respect to access to anti-money-laundering information by tax authorities.

21. In 2019, the Anti-Tax-Avoidance Directive was supplemented by a second directive that sets out measures to neutralize hybrid mismatches with third countries. The 2021 Budget Act introduced a tax equity measure to counter abuses arising from the use of the tax regime

applicable to open-end investment companies in the real estate sector in Luxembourg. This measure, which is specifically aimed at certain types of investment fund, consists in a levy on income from real estate in Luxembourg.

22. As regards administrative cooperation in the area of taxation, Council Directive (EU) 2018/822 of 25 May 2018 on reportable cross-border arrangements has been transposed into domestic law, in order to allow for quicker communication of information on potentially aggressive cross-border tax planning arrangements, in line with Action 12 of the Action Plan on Base Erosion and Profit Shifting.

23. A register of beneficial owners has been set up, pursuant to a law passed on 13 January 2019. The purpose of this register is to record and provide access to information about the beneficial owners of registered entities.

24. Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law has been transposed into national law by means of an act passed on 12 March 2020.

25. As regards money-laundering, bill No. 7533, submitted on 18 March 2020, is intended to transpose into national law Directive (EU) 2018/1673 of the European Parliament and of the Council of 23 October 2018 on combating money-laundering by criminal law. In addition, the Act of 25 March 2020 transposes part of Directive (EU) 2018/843 of the European Parliament and of the Council of 30 May 2018, by making virtual currencies, virtual assets and virtual asset service providers subject to the Act of 2004 on Combating Money-Laundering and the Financing of Terrorism. It also strengthens the customer due diligence obligations of the relevant professionals, including through national and international cooperation between supervisory authorities, self-regulatory organizations and their foreign counterparts, and streamlines the supervisory and sanctioning powers of the various self-regulatory organizations. The Act states that the Financial Sector Supervisory Commission is responsible for maintaining a central electronic data retrieval system and establishes who has access to the data in question.

26. Bill No. 7452, which was submitted in June 2019, provides for the establishment of an asset recovery office responsible for identifying proceeds of crime.

27. The amended Act of 10 July 2020 provides for the creation of a register of beneficial owners of trusts and other similar legal entities. It requires these entities to obtain and record information on the identity of their beneficial owners, including the settlor, the trustees, the protector, the beneficiaries or the class of persons in whose main interest the legal arrangement or entity is set up or operates and any other natural person exercising ultimate control over the entity. Administrative sanctions and other administrative measures are applicable in the event of failure to meet the professional obligations set out in the Act.

28. A bill that would transpose into national law Regulation (EU) 2018/1805 of the European Parliament and of the Council of 14 November 2018 on the mutual recognition of freezing orders and confiscation orders was submitted in February 2021.

29. The Act of 25 February 2021 clarifies certain provisions relating to gambling and sports betting.

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

### **Reply to paragraph 8 of the list of issues**

30. The Social Dialogue and Social Elections Department of the Inspectorate of Labour and Mines is responsible for dealing with requests for assistance and advice submitted to the Inspectorate on the subject of harassment in the workplace and, more specifically, complaints of psychological, sexual and discriminatory harassment.

*Accessibility of public places for persons with disabilities*

31. Bill No. 7346 on the universal accessibility of public places, public roads and multifamily housing provides for full accessibility and is based on the principle of “universal design” enshrined in article 2 of the Convention on the Rights of Persons with Disabilities.

32. The bill contains a definition of the term “reasonable accommodation” that is consistent with the definition set out in the Convention. Refusal to provide reasonable accommodation in accordance with the conditions laid down in the bill would constitute discrimination on the basis of disability within the meaning of article 454 of the Criminal Code, provided that the measure of accommodation would not impose a disproportionate burden.

*Discrimination on the basis of birth status*

33. Bill No. 6568 of 2013 would amend the various laws governing descent. The purpose of the bill is to establish the principle of equality between types of descent and to eliminate all forms of discrimination arising from the difference between legitimate and natural descent.

**Reply to paragraph 9 of the list of issues**

34. Although there have been no cases in which the Covenant was directly enforced, various provisions of criminal and labour law are subject to the Covenant.

35. The criminal provisions in question are contained in articles 454 to 457-4 of the Criminal Code and are in line with the International Convention on the Elimination of All Forms of Racial Discrimination, which was approved by the Act of 1 December 1977.

36. No cases of discrimination were considered in 2020. Generally speaking, cases of discrimination are rarely brought under article 455 of the Criminal Code because the relevant facts are difficult to establish. The offence defined in this article tends to be coupled with other primary offences, which means that disaggregated data are rarely available and difficult to obtain because the offences are initially classed and recorded as a combination.

37. As far as labour law is concerned, similar provisions can be found in articles L.241-1 to L.244-3 and articles L.251-1 to L.253-4. One case concerning treatment in matters of employment and occupation was filed in 2020 and three such cases were filed in 2021.

**Reply to paragraph 10 of the list of issues**

38. The Ministry of Labour, Employment and the Social and Solidarity Economy, the Employment Agency and many other actors have set up programmes to facilitate access to employment and entrepreneurship through both the dissemination of information and the development of networks involving jobseekers and potential employers.

39. In February 2017, the Employment Agency set up a unit for beneficiaries of international protection within its Employer Service. This unit provides individualized support to recognized refugees.

40. The Government subsidizes Luxemburgish language classes for foreign nationals in order to support their efforts to integrate. There is also language training leave, which is additional special leave that is granted to employees and self-employed persons of all nationalities wishing to learn or improve their knowledge of Luxemburgish, in order to facilitate their integration into society.<sup>3</sup>

41. The Supported Integration Programme was initially aimed only at persons between 18 and 24 years old who were applying for or had been granted international protection. In view of its success, it has been extended to all students in this age group who are newcomers in Luxembourg, regardless of their status or nationality. Newcomers enjoy access to education on an equal basis with residents of Luxembourg. The number of newcomer classes for young adults between 18 and 24 years old has been increased.

<sup>3</sup> See also the reply to paragraph 23 of the list of issues.

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

#### **Reply to paragraph 11 of the list of issues**

42. The Observatory for Equality was established in 2020, under the National Action Plan for Gender Equality, to monitor the progress made towards gender equality in Luxembourg.

43. Drawing on the Gender Equality Index of the European Institute for Gender Equality, the Observatory focuses on seven areas, namely domestic violence, employment, decision-making, work-life balance, education, income and health. Indicators for these areas will be developed gradually between now and 2023. The Observatory has a databank that can be accessed online by the general public.<sup>4</sup>

44. Domestic violence and employment were the first areas to be analysed by the Observatory. Within the field of employment, it focuses on the overall situation as regards equality in the labour market, working time, type of employment contract, segregation, unemployment, work-life balance, equal pay and decision-making.

45. Equality in decision-making, which has a significant multiplier effect when it comes to ensuring effective gender mainstreaming by public authorities, will be analysed in 2021. The areas taken into consideration will include politics, economics, the judiciary, the civil service, civil society, sports, culture and the media.

#### **Reply to paragraph 12 of the list of issues**

46. The outbreak of the coronavirus disease (COVID-19) in early 2020 and the crisis that followed have affected many areas of daily life. The impact of these radical changes on gender equality needs to be assessed.

47. In 2021, the Ministry of Equality between Women and Men signed a cooperation agreement with the Luxembourg Institute of Socio-Economic Research with a view to exploring this issue further through a research project. The findings will be presented at the end of 2021. This project falls under the National Action Plan for Gender Equality, which was adopted in June 2020.

48. The Luxembourg Institute of Socio-Economic Research will focus on several themes, including the impact of the measures introduced by the Government after the first lockdown was announced in March 2020, the use of telecommuting by women and men and the division of home learning activities and domestic chores between women and men.

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

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

#### **Reply to paragraph 13 of the list of issues**

##### *Measures to promote the employment of persons with disabilities*

49. The Act of 1 August 2019 supplements the Labour Code by providing for inclusive employment assistance for employees with disabilities and employees who, for health reasons, are unable to remain in their job and must seek a new one in another workplace (external redeployment).

50. The Act provides that employees with disabilities may request, together with their employer, that the Employment Agency assist with their inclusion within the company concerned. The cost of such assistance is fully covered by the Employment Fund.

51. In the area of professional redeployment, the Act of 24 July 2020 standardized the conditions governing referral to the Joint Committee by allowing for external redeployment in the event of referral by the competent occupational health practitioner. The Act also

---

<sup>4</sup> <https://observatoire-egalite.lu/>.



reformed the system for the calculation and payment of the compensatory benefit, which is equal to the difference between the employee's average income subject to contributions prior to redeployment and his or her new salary as established by an amendment to the employment contract.

52. The Disability and Professional Redeployment Department of the Employment Agency may partially or fully cover the costs of occupational guidance, training and rehabilitation.

53. The Savings and Rationalization Commission of the Ministry of State and the Disability and Professional Redeployment Department have proposed to the Government Council the creation of a certain number of posts reserved for employees with disabilities, expressed in hours per week.

*Measures to promote the employment of young people*

54. Within the framework of the Youth Guarantee, young people between 16 and 29 years old have access to multidisciplinary support provided by 33 specially trained Employment Agency counsellors. The young person attends appointments on a monthly basis for the first six months, then on a bimonthly basis, alternating between his or her designated counsellor and a worker responsible for interim follow-up.

55. Between January and September 2020, a total of 3,831 jobseekers enrolled in the programme. Of these, 382 (9.9 per cent) dropped out within the first four months without having received a good offer (compared with 12.4 per cent in 2019), either because they were forced to do so as a penalty for failing to meet their follow-up obligations or because they found another job or training opportunity without notifying the Employment Agency. Of the 3,449 people who did not drop out, 2,173 (63 per cent) received a good offer and 1,573 (72 per cent) received a good offer within four months of enrolling in the programme. This proportion was 81 per cent in 2018 and 76 per cent in 2019.

56. The “#YouthYourFuture” project, also known as the “P” project, is run by the Employment Agency and co-financed by the European Social Fund and the Employment Fund. It is aimed at jobseekers under 30 years old who have no career plan. Young people who fall into this category are enrolled in the programme and are immediately invited to an information session, which is tailored to their initial skill level and offered in Luxembourgish, French and English. The course is divided into several stages and takes place over three months. It consists of 111 hours of training in total.

57. Employment support contracts and employment initiation contracts are designed to facilitate the integration into the labour market of jobseekers under 30 years old, with or without qualifications, who have been registered with the Employment Agency for at least three months. Under an employment initiation contract, the employer is able to recover 50 per cent of the salary paid to the worker and the employer's share of social security contributions.

58. Since 2013, the Employment Agency has been running the “Jobelo” programme, which is designed to facilitate access to an apprenticeship or employment for young jobseekers without qualifications who are facing exclusion from the labour market. Under this programme, jobseekers attend a two-month training course at the Career Guidance Centre, before undertaking work experience in a company.

59. Afterwards, they may be offered a one-year employment support contract with the same company. Under the programme, jobseekers can also undertake training in order to reach the skill level required to be able to start an apprenticeship, if they so wish.

60. Employers who participate in the programme are reimbursed 75 per cent of the worker's pay for 12 months and then 50 per cent of the worker's pay for 6 months if the contract is extended, as well as the employer's share of social security contributions, through the Employment Fund.

61. Under the Act of 20 July 2018, an agency for the transition to working life has been set up to promote the integration of young people with special needs into the labour market through coordination with the centres involved.

*Measures to promote the employment of third country nationals*

62. The third country nationals unit of the Employment Agency assists employers with the hiring of third country nationals. If the Employment Agency does not put forward a suitable candidate within three weeks of a job opening being announced, employers may request that the Agency issue a certificate stating that they have the right to hire the person of their choice.

63. In 2020, 43 applicants for international protection requested a temporary work permit from the unit.

64. Support from the Employment Agency is available only to persons who have been granted international protection, not to those who are applying for it.

65. The Employment Agency, the National Social Inclusion Office and the National Social Welfare Service work together to assist beneficiaries of international protection who are looking for a job, taking into account their language skills. The National Social Inclusion Office supports those who do not understand any of the languages usually spoken in Luxembourg, while the Employment Agency assists those who speak one of these languages.

66. Since beneficiaries of international protection are treated on an equal basis with other residents of Luxembourg, the Employment Agency can offer companies that are interested in recruiting them the same financial assistance and programmes, including the use of employment initiation contracts, employment support contracts, professional training internships and professional reintegration contracts.

67. As at 31 December 2020, 875 beneficiaries of international protection were registered with the Employment Agency, of whom 627 were available for recruitment.

**Right to just and favourable conditions of work (art. 7)****Reply to paragraph 14 of the list of issues**

68. The general provisions regarding the minimum wage are contained in articles L.222-1 to L.222-4 of chapter II, book II, of the Labour Code.

69. Pursuant to article L.223-1, the monthly minimum wage was adjusted in line with a weighted cost-of-living index of 834.76 points as from 1 January 2020.

70. Since that date, the minimum wage has been set as follows (€256.60 at index 100):

<i>Age (years)</i>	<i>Monthly rate (euros)</i>	<i>Hourly rate (euros)</i>
18 and over	2 141.99	12.3815
17	1 713.60	9.9052
15 and 16	1 606.50	9.2861

71. The minimum wage for skilled workers within the meaning of article L.222-4 of the Labour Code has been set at €2,570.39 per month since 1 January 2020.

72. In 2016, a law was passed in order to incorporate the principle of equal pay for women and men into the Labour Code. Violations of this principle have been established as an offence that is punishable by a fine. This means that whenever a difference in pay cannot be justified on objective grounds and is based on gender considerations, the employer is fined between €251 and €25,000. An employer cannot use any criteria other than knowledge, experience and responsibility to determine an employee's pay. In order to be considered of equal value, the jobs performed by employees must require a comparable body of professional knowledge represented by a qualification or practical work experience and comparable skills acquired through experience. They must also involve comparable responsibilities and make similar physical and mental demands.

73. The Ministry of Equality between Women and Men has made the Logib tool<sup>5</sup> available to companies to allow them to check their salary structure on a voluntary basis.

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

### **Reply to paragraph 15 of the list of issues**

74. The right to strike is a fundamental right of workers that is enshrined in the Constitution and in various international conventions.

75. The right of workers to participate in a legitimate and lawful strike is implicitly established by article 11 of the Constitution on trade union freedoms. However, this right is strictly regulated.

76. Disputes must be referred to the National Conciliation Office before any strike may be organized.<sup>6</sup> The failure of a worker to perform his or her work on account of a strike that was declared legitimately and lawfully does not constitute just cause for dismissal.

77. Migrant workers, including frontier workers, with the status of employee in Luxembourg are treated on an equal basis with residents and therefore have the same collective bargaining rights.

78. When it comes to collective bargaining,<sup>7</sup> all members of the negotiating committee are granted special protection against dismissal for the duration of the bargaining process.

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

### **Reply to paragraph 16 of the list of issues**

79. Workers who have lost their jobs (excluding those dismissed for serious misconduct) are entitled to claim unemployment benefits from the Employment Agency.

80. In order to be eligible to receive unemployment benefits, claimants must be between 16 and 64 years old and available for work; must be registered as a jobseeker with the Employment Agency; must have been a resident of Luxembourg when they were notified of their dismissal, in the case of claimants who were on a permanent contract, or for at least the six months prior to the end of their contract, in the case of claimants who were on a fixed-term contract; and must have been employed in Luxembourg for at least 26 weeks of the year preceding their registration as a jobseeker.

81. Claimants receive unemployment benefits for the same length of time, in full months, as they spent working in the year preceding their registration as a jobseeker. Any unemployed person who meets the eligibility criteria may receive benefits for a maximum of 365 days per two-year period.

82. Claimants may be able to obtain an extension of up to 12 months by filing an application with their unemployment adviser, depending on how old they are, how long they have been working for and how difficult it is for them to find employment.

83. The amount paid out in unemployment benefits is equal to 80 per cent of the gross wage earned during the three months preceding the period of unemployment, capped at 2.5 times the minimum wage. This cap is gradually lowered, according to a sliding scale, as payments continue to be made.

84. In certain circumstances, the three-month period may be extended to six months, and the rate may be set at 85 per cent if the jobseeker has one or more dependent children.

<sup>5</sup> <https://actionspositives.lu/logib>.

<sup>6</sup> See Labour Code, book VI, chapter III. Available at <https://legilux.public.lu/eli/etat/leg/code/travail/20210916>.

<sup>7</sup> For more information on collective bargaining in Luxembourg: <https://guichet.public.lu/fr/entreprises/ressources-humaines/contrat-convention/convention-collective/signer-convention-collective.html>.

85. Benefit payments are stopped when the entitlement period comes to an end; if the claimant reaches the age limit of 65 years; if the claimant, without a legitimate reason, turns down a suitable job or refuses to take part in internships, training or work in the public interest to which he or she has been assigned by the Employment Agency; or if the claimant fails to meet the obligations set out in the individualized cooperation agreement.

86. Non-resident workers who have lost their job in Luxembourg and wish to claim unemployment benefits must apply to the competent body in their country of residence.

#### *Family allowance*

87. The family allowance is granted in respect of children from the month of their birth until they reach 18 years old, and beyond if the child is in secondary education or an equivalent course of study.

88. In accordance with article 269 (1) of the Social Security Code, the family allowance is granted in respect of any child who resides continuously and effectively in Luxembourg and the family members of any person who is subject to Luxembourg legislation within the framework of bilateral or multilateral regulations. There are several situations in which children may be considered to reside effectively in Luxembourg, as listed in the Code, and the persons considered family members in this context are listed in article 270 of the Code.

89. On 1 June 2021, the Government submitted a bill in response to two judgments of the Court of Justice of the European Union. In its judgment of 2 April 2020, the Court ruled that the provisions of the Social Security Code that make distinctions concerning the children of the spouse of nationals of other European Union member States who are working in Luxembourg are contrary to European law. The bill would introduce the amendments needed to ensure compliance. Entitlement to the family allowance would be linked to the worker, who would need to have a child-parent relationship with the child in question.

90. The bill also takes into account the Court's judgment of 25 February 2021, in which it ruled that the requirement that parents must be affiliated to a social security scheme when their child is born in order to be able to take parental leave is not in line with European law. Under the bill, this requirement would be removed from the relevant legislation.

91. The bill would also reintroduce the indexation of the family allowance as of January 2022.

#### *Old-age pension*

92. The various types of old-age pension are granted on the basis of age and the period during which contributions have been paid.

93. The old-age pension is granted from the age of 65 years, provided that the person concerned has paid insurance contributions, whether mandatory, continued, voluntary or retroactive, over a period of 120 months.

94. The early pension is granted:

- From the age of 57 years, if the person concerned has paid mandatory insurance contributions over a period of 480 months, or
- From the age of 60 years, if the person concerned has paid mandatory, continued, voluntary, retroactive or additional insurance contributions over a period of 480 months, including at least 120 months of mandatory, continued, voluntary or retroactive contributions

#### *Disability pension*

95. The disability pension is granted under the following conditions: claimants must be under 65 years old; must have disability status as defined in article 187 of the Social Security Code; must not be earning an income that is subject to insurance contributions, that is to say, an income that exceeds one third of the minimum wage; and must have paid contributions over the required period (12 months of mandatory, continued or voluntary insurance

contributions in the three years preceding the date on which they acquired a disability or the date on which their entitlement to the sickness cash allowance came to an end).

96. Persons with disabilities are entitled to unemployment benefits, the family allowance and the old-age pension or the disability pension in accordance with the amended Act of 12 September 2003 providing for a severe disability allowance.

97. The severe disability allowance is granted to people with the status of employees with disabilities whose state of health is such that any form of work is inadvisable or whose work skills are so reduced that it is impossible to tailor a job in an ordinary or sheltered work environment to their needs.

98. The severe disability allowance is also available to employees with disabilities who, for reasons beyond their control, have been unable to secure paid employment and whose income is lower than the allowance.

99. Luxembourg has concluded a number of bilateral social security agreements that establish the principle of equal treatment and contain provisions on pensions that allow for the aggregation of periods of insurance. The personal scope of these agreements includes stateless persons and refugees.

#### **Reply to paragraph 17 of the list of issues<sup>8</sup>**

100. Since telecommuting may have consequences for frontier workers in terms of their participation in a social security scheme under European law, the Minister of Social Security contacted his Belgian, German and French counterparts in order to ensure that telecommuting did not have negative consequences for the workers and employers concerned. It was decided that the number of days spent working from home during the COVID-19 crisis would not be taken into account for the purpose of determining the social security legislation applicable to the workers concerned and therefore would not affect their participation in a social security scheme.

101. A scheme allowing for partial unemployment due to force majeure in the context of the COVID-19 crisis was introduced in March 2020.

	<i>Separate beneficiaries</i>	<i>Beneficiaries</i>	<i>Amount paid (euros)</i>
2016	1 609	6 879	9 456 332
2017	1 525	4 598	7 134 772
2018	1 449	5 349	5 129 943
2019	2 793	10 466	7 804 375
2020	151 717	449 119	973 545 645

102. In view of the exceptional situation, the conditions under which partial unemployment could be requested and granted were adjusted. The scheme applied in principle to companies in all economic sectors, provided that the reasons given were directly linked to the COVID-19 crisis.

103. These special arrangements relating to partial unemployment were kept in place until 30 June 2021, while taking into account that some sectors and branches of the economy have been more heavily affected than others.

104. A system of advances was introduced as a matter of urgency in order to rapidly alleviate the cash-flow problems faced by companies that had been forced to cease their activities.

105. In order to speed up the procedure, an automated system was set up to allow companies to submit their application for partial unemployment online.

<sup>8</sup> Overview of assistance provided during the COVID-19 pandemic: <https://gouvernement.lu/dam-assets/documents/actualites/2020/10-octobre/Dashboard.pdf>.

106. Between March and December 2020, 151,000 workers, most of whom worked in the construction industry, the commercial sector, the repair sector or the hotel, restaurant and catering sector, were placed on partial unemployment. A total of approximately €985 million was spent on workers affected by the crisis.

107. The budget initially allocated to partial unemployment for the 2020 financial year had to be increased from €11 million to €1.05 billion.

108. The scheme allowing for partial unemployment due to force majeure benefited 14,810 separate businesses and 375,196 workers between March and June 2020.

109. Parents who were employed and covered by a social security scheme in Luxembourg, whether they were residents or frontier workers and whether they were on a fixed-term or permanent contract or in their trial period, were able to take leave for family reasons. This measure remained in place until 17 July 2021 inclusive.

110. Workers who have been placed on partial unemployment are not eligible to take leave for family reasons in the cases covered by this measure.

111. These restrictions do not apply to telework, which remains work that prevents parents from looking after their children. While one parent is working from home, the other parent may take leave for family reasons.

112. In 2020, the cost of this expanded entitlement to leave for family reasons was €238 million. The cost of family support leave, an entitlement that was recently introduced, amounted to €350,000. These two measures are still in place in 2021 and the costs already amount to more than €24 million for January and February 2021.

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

### Reply to paragraph 18 of the list of issues

113. In order to be eligible for the maternity allowance, it is necessary to have made mandatory insurance contributions for a period of at least six months in the year preceding the maternity leave. The Labour Code states that maternity leave must start 8 weeks before the estimated date of delivery and must continue for 12 weeks after the birth.

114. For employees and self-employed persons, the maternity cash allowance is equal in value to the sickness cash allowance and is capped at five times the reference minimum wage.

115. The number of maternity cash allowance recipients has remained stable since 2009.<sup>9</sup> In 2019, the allowance was paid out to 6,687 women, of whom 3,726 were residents and 2,961 were non-residents. Since 2019, women aged between 30 and 34 years have consistently accounted for the largest proportion of recipients (40.5 per cent in 2019).

### National Health Fund: Number of recipients of the maternity cash allowance by residency status and age

Age group (years)	Residents		Non-residents		Total	
	Number	As a	Number	As a	Number	As a percentage
		percentage of		percentage of		of the total
Up to 20	6	0.2	0	0.0	6	0.1
20–24	222	7.3	109	4.0	331	5.7
25–29	862	28.4	851	31.0	1 713	29.7
30–34	1 117	36.9	1 087	39.6	2 204	38.2

<sup>9</sup> Maternity leave statistics: <https://igss.gouvernement.lu/fr/statistiques/assurance-maladie-maternite/serie-statistique.html>.

Age group (years)	Residents		Non-residents		Total	
	Number	As a percentage of the total	Number	As a percentage of the total	Number	As a percentage of the total
35–39	671	22.1	587	21.4	1 258	21.8
40 and above	152	5.0	109	4.0	261	4.5
<b>Total</b>	<b>3 030</b>	<b>100.0</b>	<b>2 743</b>	<b>100.0</b>	<b>5 773</b>	<b>100.0</b>

*Field:* Health insurance.

*Source(s):* Joint Social Security Centre files processed by the General Inspectorate of Social Security.

*Reference year:* 2009.

*Unit:* Number of recipients.

*Additional information:* Does not include recipients employed by the national railway company, Société Nationale des Chemins de Fer Luxembourgeois. Only includes recipients whose maternity leave ended in the year in question.

116. Paternity leave is special leave of 10 days that is granted to fathers (employees or apprentices) when their child is born or when they are adopting a child who is under 16 years old.

117. In principle, employers must grant this leave in accordance with the employee's wishes, subject to business requirements. If the employee and the employer fail to reach an agreement, the leave must be taken as a single period of leave immediately after the birth or adoption of the child.

118. The State covers the cost of paternity leave from the third day of leave, provided that the employer submits a request to that effect to the Ministry of Labour, Employment and the Social and Solidarity Economy. The salary that serves as the basis for reimbursement is limited to five times the minimum wage for unskilled workers. Paternity leave may be split into shorter periods but must be taken within two months of the birth or adoption.

119. Since December 2016, parents on parental leave<sup>10</sup> have been entitled to an allowance paid by the Children's Future Fund as a form of income replacement. The amount of this allowance cannot be less than the minimum wage (€2,201.93) and is capped at the minimum wage increased by two thirds (€3,669.93).

120. The allowance is equal to the parent's average monthly income over the 12 months preceding the period of parental leave.

121. In order to be entitled to parental leave, a parent must be covered by a social security scheme in Luxembourg, must be working for at least 10 hours per week under one or more employment contracts and must be under contract for the entire period of parental leave (if he or she is an employee or apprentice).

122. The first and second periods of parental leave may be taken on a full-time or part-time basis or split into shorter periods, depending on the number of hours stipulated in the parent's employment contract and the parent's situation.

123. Employers cannot postpone or refuse to grant the first period of parental leave, but they may reject requests to take the leave on a part-time basis or to split the period of leave. In such cases, parents must take full-time parental leave or waive their entitlement.

124. The number of recipients of the parental leave allowance has increased sevenfold over the last 20 years,<sup>11</sup> from 1,433 in 1999 to 10,387 in 2019 (men and women combined), and continues to rise. This is mainly due to the fact that the number of men receiving the allowance has risen significantly, from 90 in 1999 to 5,443 in 2019 (a sixtyfold increase),

<sup>10</sup> See the fourth periodic report of Luxembourg, paras. 174–178.

<sup>11</sup> Parental leave statistics: <https://igss.gouvernement.lu/fr/statistiques/prestations-familiales/serie-statistique.html>.

making 2019 the first year in which the number of men exceeded the number of women, which stood at 4,944.

125. The flexible leave arrangements and increased leave allowance that were introduced as part of the 2016 reform are factors that contribute significantly to the continuing success of the parental leave system. Expenditure on the parental leave allowance rose by 9.5 per cent in 2020, to a total of €270,333,823.16, compared with €246,874,507.12 in 2019.

#### Number of recipients of the parental leave allowance by sex and type of parental leave

1999–2009			1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Women	Full-time	First	994	1 136	1 215	1 260	1 376	1 365	1 516	1 546	1 487	1 615	1 637
		Second	7	34	29	53	77	83	93	99	79	100	100
	Part-time	First	329	571	671	691	767	790	809	843	798	911	1 044
		Second	13	35	67	69	81	87	93	100	102	148	141
	Split	First	-	-	-	-	-	-	-	-	-	-	-
		Second	-	-	-	-	-	-	-	-	-	-	-
<b>Total number of women</b>			<b>1 343</b>	<b>1 776</b>	<b>1 982</b>	<b>2 073</b>	<b>2 301</b>	<b>2 325</b>	<b>2 511</b>	<b>2 588</b>	<b>2 466</b>	<b>2 774</b>	<b>2 922</b>
Men	Full-time	First	34	37	33	57	49	57	45	43	48	60	47
		Second	25	90	116	186	232	237	249	277	281	253	299
	Part-time	First	26	42	42	47	42	50	51	62	63	64	59
		Second	5	66	124	208	289	304	362	367	310	444	489
	Split	First	-	-	-	-	-	-	-	-	-	-	-
		Second	-	-	-	-	-	-	-	-	-	-	-
<b>Total number of men</b>			<b>90</b>	<b>235</b>	<b>315</b>	<b>498</b>	<b>612</b>	<b>648</b>	<b>707</b>	<b>749</b>	<b>702</b>	<b>821</b>	<b>894</b>
<b>Overall total</b>			<b>1 433</b>	<b>2 011</b>	<b>2 297</b>	<b>2 571</b>	<b>2 913</b>	<b>2 973</b>	<b>3 218</b>	<b>3 337</b>	<b>3 168</b>	<b>3 595</b>	<b>3 816</b>

2010–2019			2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Women	Full-time	First	1 806	1 707	1 819	1 778	1 799	2 111	2 166	2 901	3 017	3 055
		Second	87	103	77	70	82	75	116	163	166	168
	Part-time	First	1 115	1 004	1 060	1 081	1 207	1 158	1 151	1 049	1 012	1 009
		Second	144	139	127	99	118	145	120	181	151	137
	Split	First	-	-	-	-	-	-	-	108	258	300
		Second	-	-	-	-	-	-	4	174	271	275
<b>Total number of women</b>			<b>3 152</b>	<b>2 953</b>	<b>3 083</b>	<b>3 028</b>	<b>3 206</b>	<b>3 489</b>	<b>3 557</b>	<b>4 576</b>	<b>4 875</b>	<b>4 944</b>
Men	Full-time	First	47	54	46	58	52	56	78	146	140	159
		Second	315	311	296	327	312	332	406	1 232	1 226	1 410
	Part-time	First	63	65	70	83	70	92	109	121	120	122
		Second	551	538	530	581	616	626	567	1 214	1 206	1 209
	Split	First	-	-	-	-	-	-	0	59	142	175
		Second	-	-	-	-	-	-	3	903	1 887	2 368
<b>Total number of men</b>			<b>976</b>	<b>968</b>	<b>942</b>	<b>1 049</b>	<b>1 050</b>	<b>1 106</b>	<b>1 163</b>	<b>3 675</b>	<b>4 721</b>	<b>5 443</b>
<b>Overall total</b>			<b>4 128</b>	<b>3 921</b>	<b>4 025</b>	<b>4 077</b>	<b>4 256</b>	<b>4 595</b>	<b>4 720</b>	<b>8 251</b>	<b>9 596</b>	<b>10 387</b>

*Field:* Family benefits.

*Source:* General Inspectorate of Social Security

*Reference years:* 1999–2019.

*Unit:* Number of current recipients.



*Additional information:* Current recipients as at 31 December (current payments), population data, as of December 2016: new parental leave system; old and new system.

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

### **Reply to paragraph 19 of the list of issues**

#### *Measures to combat poverty*

126. The Social Inclusion Income Act that came into force on 1 January 2019 is designed to ensure the adoption of a social inclusion approach; the establishment of a coherent system of policies for stabilization, participation in social activities and vocational reintegration; the introduction of measures to reduce poverty among children and single-parent families; and the simplification of administrative procedures.

127. In order to tackle working poverty and make targeted social transfers, the Government Council adopted a regulation on the cost-of-living allowance on 20 November 2020. Under this regulation, the cost-of-living allowance will continue to be granted to low-income households in 2021 and the maximum amounts of the allowance have been increased by 10 per cent.

128. As from January 2021, the minimum wage, social inclusion income and the severe disability allowance have been increased by 2.8 per cent (Acts of 15 December 2020).

129. The Act of 18 December 2009 states that any person living in Luxembourg has the right to receive social assistance, in accordance with the legislation in force. Thirty welfare offices have been established in order to break the cycle of social exclusion by ensuring that people in need and their families have access to goods and services that are appropriate to their circumstances and by helping them to gain or maintain their independence. Social assistance is a supplementary measure and may be used to complement other social measures and financial aid provided for by other laws and regulations, which the recipient must first exhaust.

130. In 2020, the welfare offices paid out €4,059,052 in non-repayable financial assistance. An annual budget of approximately €22 million, combining equal contributions from the State and the communal authorities, has been set aside for this purpose.

131. Social grocery stores provide food and everyday products to people in precarious situations, in exchange for a small financial contribution, as part of an initiative designed to strengthen solidarity. In addition to the standard range, 11 essential products are distributed free of charge thanks to the Fund for European Aid to the Most Deprived. Surgical masks have now been added to this set of products.

132. Bill No. 7828, submitted in June 2021, would, among other things, reintroduce the indexation of the family allowance (see the reply to paragraph 16 of the list of issues).

133. Single-parent households may, of course, make use of all the measures described above, provided that they meet the relevant criteria. However, some welfare and tax measures are aimed specifically at single parents, such as the social inclusion income scheme, the parental leave scheme, advances on maintenance payments and the tax credit for single parents.

#### *National Strategy against Homelessness*

134. The Ministry of the Family, Integration and the Greater Region has commissioned the Luxembourg Institute of Socio-Economic Research to carry out the final evaluation of the strategy against homelessness. The Institute will assess whether the measures advocated in the strategy were implemented and whether the objectives of the strategy were achieved, and will make recommendations.

135. The number of places available in adult residential facilities that have been approved by the Ministry more than quadrupled between 2012 and 2020. This has been achieved

through the launch of new projects and through an increase in the capacity of existing facilities.

136. In 2019, a new building with a higher capacity was opened as part of the “Winter Action” initiative. In 2021, a night shelter specifically for women was opened to supplement the existing low-threshold facilities. There are also plans to open a care home for older homeless persons.

137. Although the Government does not currently have exact data on the extent of homelessness in Luxembourg, much is being done to build up an overall picture of the number of homeless persons in order to enable the Ministry to draw up a coherent plan to address the needs in that area.

#### *Housing assistance*

138. Despite the difficult economic situation, the Government continues to invest heavily in the construction of affordable public housing.

139. In 2020, the Ministry of Housing established the Special Fund to Support Housing Development, which allows for greater predictability and transparency. The Ministry is financing the construction of 308 projects comprising around 3,600 affordable housing units, at a cost of more than €550 million. An initial financing law for a large-scale project – the innovative “Elmen” development, which is being built by the National Society for Affordable Housing in the Commune of Kehlen – was passed by the Chamber of Deputies on 25 November 2020. This project will comprise approximately 950 housing units for 2,200 people. Two other major projects for around 5,000 inhabitants that are to be built by the Housing Fund, another public developer, will also be the subject of a specific financing law, to be passed before 2027.

140. In 2020, a reform of tenancy law was initiated. In the future, tenants will be better protected and better informed. Rent will be capped at 5 per cent of the capital invested in the property. The law will be amended to provide for joint tenancy in response to the demand for new types of living arrangements.

141. The Ministry of Housing provides two types of assistance to private tenants: a rental subsidy and a rental deposit guarantee. In 2020, the Ministry paid out €47,548 million in individual housing allowances to tenants and people who were preparing to build or purchase housing or to renovate or improve their home. There are plans to make substantial changes to the amended Act of 25 February 1979 on Housing Assistance in order to align this system of individual allowances with developments in the real estate market.

**Capital grants awarded between 2009 and 2020 (millions of euros)**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020*
Construction grant and subsidy for architect fees	1.81	1.66	2.09	2.04	2.23	1.49	1.83	1.38	1.66	2.33	2.49	1.83
Purchase grant	6.44	6.39	6.91	7.44	6.72	5.20	7.03	4.84	5.95	5.24	5.48	3.67
Savings subsidy	0.77	0.69	0.60	0.50	0.45	0.25	0.37	0.23	0.28	0.15	0.15	0.11
Improvement grant and grant for persons with disabilities	0.52	0.93	0.94	0.88	0.92	0.54	0.69	0.51	0.59	0.45	0.44	0.33
General home savings grant	0.02	0.01	0.01	0.01	0.01	0.02	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>9.56</b>	<b>9.68</b>	<b>10.55</b>	<b>10.86</b>	<b>10.33</b>	<b>7.49</b>	<b>9.92</b>	<b>6.92</b>	<b>8.48</b>	<b>8.17</b>	<b>8.55</b>	<b>5.93</b>

\* Amounts allocated up to 31 December of the financial year in question.

**Individual allowances: amounts paid out from 2014 to 2019**

Type of individual allowance	2014	2015	2016	2017	2018	2019	2020*	Total
Interest subsidy and interest relief	38 553 357.61	34 962 609.70	32 102 112.15	28 732 161.39	30 210 799.37	27 365 586.53	25 942 752.32	217 869 379.07
Climate loan (interest subsidy)	0.00	0.00	0.00	0.00	21 365.41	18 659.00	110 736.13	150 760.54
Rental subsidy	0.00	0.00	837 272.62	2 061 981.86	5 239 261.53	7 446 323.19	9 555 336.42	25 140 175.62
Construction grant, purchase grant and subsidy for architect fees	6 686 476.25	8 860 377.14	6 224 121.84	7 609 772.11	7 574 620.50	7 970 541.84	5 493 709.50	50 419 619.18
Savings subsidy	248 703.17	367 691.20	234 661.95	283 254.99	148 248.87	140 826.46	109 537.00	1 532 923.64
Improvement grant	543 884.85	693 364.52	512 816.56	586 352.50	436 556.21	433 680.25	328 304.24	3 534 959.13
Sustainability certificate grant	0.00	0.00	0.00	0.00	0.00	0.00	4 500.00	4 500.00
Climate loan (payment to cover energy consultant fees and capital grant)	0.00	0.00	0.00	0.00	0.00	1 500.00	3 000.00	4 500.00
Grant for persons with disabilities	0.00	0.00	1 179.12	2 791.20	15 000.00	2 647.42	0.00	21 617.74
General home savings grant	17 100.00	0.00	0.00	0.00	0.00	0.00	0.00	17 100.00
<b>Total</b>	<b>46 049 521.88</b>	<b>44 884 042.56</b>	<b>39 912 164.24</b>	<b>39 276 314.05</b>	<b>43 645 851.89</b>	<b>43 379 764.69</b>	<b>41 547 875.61</b>	<b>298 695 534.92</b>

\* Amounts granted from 1 January to 31 December 2020.

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

### Reply to paragraph 20 of the list of issues

#### Average three-year health spending per household from 1993 to 2019 (per mille)

Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Health spending (per mille)	24.69377	30.13873	24.56925	24.40000	23.72668	23.99018	25.36142	27.63478	26.73433	25.40644

142. Article 1 (10) and (11) of chapter I, book I, of the Social Security Code guarantees access to affordable health insurance for all recipients of income-replacement benefits, including persons with disabilities and persons covered by the social inclusion income scheme. The question of who bears the burden of contributions is dealt with in article 32.2 of the Code.<sup>12</sup>

143. The second paragraph of article 24 of chapter I, book I, of the Social Security Code states that, in principle, health-care benefits are provided by the National Health Fund and other health insurance funds in the form of reimbursements to insured persons for payments made up front. However, it also states that medical procedures, services and supplies may be paid for directly by the National Health Fund if the insured person provides a certificate from the competent welfare office.

144. Since January 2013, people who lack financial security have been able to apply for direct payment<sup>13</sup> at their local welfare office. The direct payment system is designed to facilitate access to medical and dental care for those in difficult financial and social situations by exempting them from the requirement to pay up front and then claim a partial reimbursement. In such cases, the National Health Fund pays the health-care provider directly and in full, before seeking reimbursement for the patient's contribution from the competent welfare office.

145. In addition, a supplementary benefit may be provided, subject to certain conditions, for the care of persons admitted to an integrated centre for older persons or a nursing home. A preliminary bill that would amend the provisions relating to this benefit is currently being drawn up.

146. Once applicants for international protection have submitted their application, they are entitled to take out voluntary health insurance with the National Health Fund through the National Reception Agency, which covers the cost of the monthly contributions for the duration of the international protection procedure.

147. There is a three-month waiting period, during which applicants receive assistance in the form of health-care vouchers distributed by the unit of the Department of Health that deals with matters relating to the health of applicants for international protection. During this period, in cases of emergency, hospitals, family doctors and pharmacies can send medical bills together with a medical certificate to the National Reception Agency.

148. Applicants for international protection must pay their own medical bills as soon as their National Health Fund coverage comes into effect. However, the National Reception Agency covers the patient's contribution through a system of advance payments. Applicants who have just arrived in the country may request the assistance of an interpreter during medical consultations.

<sup>12</sup> [https://legilux.public.lu/eli/etat/leg/code/securite\\_sociale/20210101](https://legilux.public.lu/eli/etat/leg/code/securite_sociale/20210101).

<sup>13</sup> <https://cns.public.lu/en/professionnels-sante/medecins/tiers-payant-social.html>.

### Reply to paragraph 21 of the list of issues

149. Ensuring the well-being of young people at school means adopting a holistic, whole school approach that takes into account their resources and their social and family environment. Each secondary school therefore has multidisciplinary teams of psychologists, social workers and social educators who work together with the teaching staff on a day-to-day basis to ensure student well-being. The Ministry of Education, Children and Youth has recruited additional staff in order to expand the provision of non-formal education and promote the participation of students in school life: the staffing of these multidisciplinary teams increased from 200 full-time equivalents in 2018 to 302 full-time equivalents in 2020, or by 50 per cent.

150. When students move up to secondary school, they are assessed by the school psychologists and are also encouraged to carry out a self-assessment that covers various topics, such as managing stress and emotions. This gives an indication of how they feel and their overall well-being. Schools run preventive campaigns, on topics such as suicide, bullying and violence, that are aimed at all students in the school community. The National Student Conference of Luxembourg helps to break down the taboos surrounding mental health and to encourage young people to talk about it more openly. Schools also have various bodies in which students can participate and discuss their concerns.

151. The teams of professionals working in secondary schools support the students and improve the school environment, including by:

- Developing collaborative practices within the school that promote a multidisciplinary approach to situations, drawing on the expertise of each person involved and taking into account the many factors that can affect students' mental health (action to address basic needs).
- Working with external experts in the network of psychosocial professionals, the National Children's Bureau and child and adolescent psychiatric services, who provide support to both students and adults in the school community.
- Working with the centres of expertise, especially the centre for social and emotional development, in cases where it is necessary to put in place alternative measures to support students.
- Providing individual psychological, social and/or educational support on an ad hoc or long-term basis, as needed, in order to build students' resilience.

152. From the start of the COVID-19 pandemic, the teams contacted students by telephone or even visited them at home when there was no other way to reach them. As a result, they were able to detect any problems faced by students, whether in connection with schoolwork or the health situation, which was a source of anxiety for many students, at a very early stage. Individual face-to-face meetings were replaced by online consultations, which allowed the team to respond quickly and flexibly to individual situations.<sup>14</sup>

153. Applicants for international protection are entitled to psychological and psychiatric support from the moment they arrive at an initial reception centre. There is a cooperation agreement between the National Reception Agency and the Luxembourg Red Cross, under which a team of culturally sensitive psychologists is responsible for identifying persons with mental disorders and arranging for them to receive care outside the reception centre, in close collaboration with the various actors in the mental health network. Applicants for international protection are also informed about the public health system and have access to health care on an equal basis with citizens of Luxembourg for the duration of the application procedure.<sup>15</sup>

154. In addition, many of the accommodation facilities for international protection applicants have a multidisciplinary team of supervisory staff (social workers, psychologists, social educators and so on) who are responsible for identifying vulnerable persons and referring them to a doctor if necessary. The role of the health unit of the National Reception

<sup>14</sup> Specific measures taken: <https://cepas.public.lu/fr/actualites/2021/sante-mentale.html>.

<sup>15</sup> See also the reply to paragraph 20 of the list of issues.

Agency is to facilitate and improve the provision of care and appropriate accommodation to applicants who are vulnerable and/or in a precarious state of health.

155. Personnel involved in the reception and supervision of applicants for international protection have access to specific training courses, some of which are mandatory, on trafficking in persons, female genital mutilation, lesbian, gay, bisexual, transgender and intersex persons, mental health first aid and post-traumatic stress disorder.

#### **Reply to paragraph 22 of the list of issues**

156. As part of the “Winter Action” initiative, a free surgery is held on a weekly basis and counselling and rapid testing for HIV, hepatitis C and syphilis are available every two weeks through the DIMPS mobile service run by the Luxembourg Red Cross.<sup>16</sup>

157. At the “Winter Action” site, special arrangements have been made for homeless persons who are waiting for a COVID-19 test result. In cases of suspected infection, the emergency shelter may be used to isolate the persons concerned until they receive their test result. Those who test positive are then transferred to other facilities that have been set up to provide care.

158. An initiative for the vaccination of homeless persons was run on 1 and 2 June 2021 by the Ministry of Health and the Ministry of the Family, Integration and the Greater Region, in close collaboration with homelessness associations. A total of 98 people signed up, of whom 63 were vaccinated.

159. During the first few months of the health crisis in 2020, an out-of-hours medical service for residents of accommodation and care facilities was set up. This service was established on a more permanent basis through an agreement signed on 28 September 2020. The aim is to ensure that residents of these facilities have access to quality care 24 hours a day, 7 days a week, including on public holidays.

160. The general practitioners who help to provide this service have organized the care homes into groups. There is a national coordinator who is responsible for engaging with the relevant ministerial bodies and the Association of Doctors and Dentists on behalf of the regional coordinators, in order to assess how well the pilot project is going and propose any adjustments that might be needed, with a focus on disease surveillance and prevention.

### **Right to education (arts. 13–14)**

#### **Reply to paragraph 23 of the list of issues**

##### *Primary and secondary education*

161. At the beginning of the 2020/21 academic year, 52,614 children were enrolled in public schools and public international schools and 171 children were being homeschooled.

162. The Primary Education Department of the Ministry of Education, Children and Youth does not collect data on students’ ethnic origin, disability status or socioeconomic status. Statistical data on school enrolment and completion rates can be found below:<sup>17</sup>

#### **School completion rate by sex as at 1 February 2011 (persons aged 15 years and above)**

	<i>Men</i>	<i>Women</i>	<i>Total</i>
Primary school completion rate (percentage)	100.0	100.0	100.0
Secondary school completion rate (percentage)	65.6	61.9	63.7

<sup>16</sup> <https://www.croix-rouge.lu/en/service/hiv-berodung-prevention-testing-and-treatment/dimps/>.

<sup>17</sup> Source: 2011 population census – National Institute of Statistics and Economic Research.

**School completion rate by nationality as at 1 February 2011 (persons aged 15 years and above)**

	<i>Nationals of Luxembourg</i>	<i>Foreign nationals</i>	<i>Total</i>
Primary school completion rate (percentage)	100.0	100.0	100.0
Secondary school completion rate (percentage)	66.8	59.2	63.7

**School completion rate by economic status as at 1 February 2011 (persons aged 15 years and above)**

	<i>Employed</i>	<i>Unemployed, having never worked</i>	<i>Unemployed, having worked in the past</i>	<i>Homemaker</i>	<i>Student</i>
Primary school completion rate (percentage)	100.0	100.0	100.0	100.0	100.0
Secondary school completion rate (percentage)	73.1	57.2	59.2	45.2	58.5

	<i>Retired</i>	<i>Property owner or person of independent means</i>	<i>Other status</i>	<i>Does not work but no other information given</i>	<i>Total</i>
Primary school completion rate (percentage)	100.0	100.0	100.0	100.0	100.0
Secondary school completion rate (percentage)	50.6	63.9	47.8	40.7	63.7

Source: 2011 population census – National Institute of Statistics and Economic Research.

**School enrolment rate by age and sex as at 1 February 2011**

<i>Age (years)</i>	<i>School enrolment rate (percentage)</i>		
	<i>Total</i>	<i>Men</i>	<i>Women</i>
Up to 1	0.0	0.0	0.0
1	0.0	0.0	0.0
2	5.8	5.9	5.8
3	57.3	57.9	56.7
4	93.5	93.6	93.2
5	98.1	97.9	98.4
6	99.3	99.4	99.2
7	99.7	99.8	99.6
8	99.8	99.9	99.7
9	99.8	99.7	99.9
10	99.9	99.9	100.0
11	99.8	99.9	99.8
12	100.0	100.0	100.0
13	99.9	99.9	99.9
14	99.9	99.9	100.0
15	96.8	96.6	96.9
16	94.6	93.7	95.5
17	89.3	87.3	91.4
18	82.4	78.9	86.0
19	73.0	68.2	78.0

<i>Age (years)</i>	<i>School enrolment rate (percentage)</i>		
	<i>Total</i>	<i>Men</i>	<i>Women</i>
20	63.9	58.9	69.5
21	54.4	49.8	59.2
22	44.6	39.5	49.6
23	34.8	32.7	37.0
24	26.3	25.8	26.7
25	18.0	18.8	17.2
26	11.5	11.8	11.2
27	8.2	8.8	7.6
28	4.9	5.3	4.5
29	3.2	3.9	2.4
30	2.0	2.6	1.5
31	1.3	1.2	1.3
32	1.1	1.2	1.0
33	0.7	0.5	0.9
34	0.5	0.4	0.6
35	0.4	0.4	0.4
36	0.3	0.3	0.4
37	0.2	0.1	0.3
38	0.2	0.1	0.4
39	0.2	0.1	0.3
40	0.1	0.1	0.2
41	0.2	0.2	0.2
42	0.1	0.0	0.2
43	0.2	0.2	0.3
44	0.1	0.1	0.1
45	0.1	0.0	0.1
46	0.1	0.0	0.2
47	0.1	0.1	0.1
48	0.1	0.0	0.1
49	0.0	0.0	0.1
50	0.1	0.0	0.2

**School completion rate by age as at 1 February 201 (persons aged 15 years and above)**

<i>Age (years)</i>	<i>Primary school completion rate (percentage)</i>	<i>Secondary school completion rate (percentage)</i>
15	100.0	0.0
16	100.0	0.0
17	100.0	48.8
18	100.0	64.9
19	100.0	70.8
20	100.0	76.2
21	100.0	80.7
22	100.0	81.9
23	100.0	83.1
24	100.0	84.1



<i>Age (years)</i>	<i>Primary school completion rate (percentage)</i>	<i>Secondary school completion rate (percentage)</i>
25	100.0	83.6
26	100.0	82.7
27	100.0	81.6
28	100.0	82.2
29	100.0	81.9
30	100.0	80.6
31	100.0	79.7
32	100.0	79.0
33	100.0	77.7
34	100.0	75.5
35	100.0	75.3
36	100.0	74.5
37	100.0	73.2
38	100.0	71.5
39	100.0	70.7
40	100.0	70.5
41	100.0	69.2
42	100.0	67.3
43	100.0	68.9
44	100.0	67.1
45	100.0	66.2
46	100.0	66.5
47	100.0	66.8
48	100.0	65.3
49	100.0	66.0
50	100.0	66.4
51	100.0	65.4
52	100.0	64.3
53	100.0	62.7
54	100.0	62.3
55	100.0	60.7
56	100.0	61.2
57	100.0	60.7
58	100.0	60.6
59	100.0	60.4
60	100.0	59.2
61	100.0	58.0
62	100.0	55.7
63	100.0	56.9
64	100.0	56.6
65	100.0	54.7
66	100.0	55.0
67	100.0	54.8
68	100.0	52.2
69	100.0	50.7
70	100.0	48.2

<i>Age (years)</i>	<i>Primary school completion rate (percentage)</i>	<i>Secondary school completion rate (percentage)</i>
71	100.0	46.8
72	100.0	45.4
73	100.0	44.5
74	100.0	41.8
75	100.0	39.1
76	100.0	38.6
77	100.0	37.3
78	100.0	39.1
79	100.0	36.8
80	100.0	37.2
81	100.0	38.0
82	100.0	39.3
83	100.0	35.3
84	100.0	30.2
85	100.0	31.2
86	100.0	28.0
87	100.0	27.3
88	100.0	32.2
89	100.0	33.0
90	100.0	29.8
91	100.0	29.1
92	100.0	32.0
93	100.0	26.3
94	100.0	29.3
95	100.0	33.0
96	100.0	25.3
97	100.0	20.4
98	100.0	26.5
99	100.0	33.3
100	100.0	26.7

#### School enrolment rate by age and nationality as at 1 February 2011

<i>Age (years)</i>	<i>School enrolment rate (percentage)</i>		
	<i>Total</i>	<i>Nationals of Luxembourg</i>	<i>Foreign nationals</i>
Up to 1	0.0	0.0	0.0
1	0.0	0.0	0.0
2	5.8	4.4	7.4
3	57.3	55.9	58.9
4	93.5	92.9	94.1
5	98.1	98.1	98.2
6	99.3	99.3	99.2
7	99.7	99.8	99.6
8	99.8	99.9	99.7
9	99.8	99.8	99.7
10	99.9	99.9	99.9

<i>Age (years)</i>	<i>School enrolment rate (percentage)</i>		
	<i>Total</i>	<i>Nationals of Luxembourg</i>	<i>Foreign nationals</i>
11	99.8	99.8	99.9
12	100.0	99.9	100.0
13	99.9	99.9	99.9
14	99.9	99.9	100.0
15	96.8	97.4	95.8
16	94.6	94.8	94.3
17	89.3	90.3	87.6
18	82.4	85.2	77.3
19	73.0	75.9	67.1
20	63.9	67.8	55.9
21	54.4	57.4	48.5
22	44.6	49.5	35.1
23	34.8	39.5	26.5
24	26.3	31.7	17.2
25	18.0	22.3	11.7
26	11.5	14.7	7.2
27	8.2	10.8	5.0
28	4.9	6.4	3.3
29	3.2	4.3	2.0
30	2.0	2.8	1.2
31	1.3	1.6	1.0
32	1.1	1.4	0.8
33	0.7	0.8	0.7
34	0.5	0.4	0.6
35	0.4	0.3	0.4
36	0.3	0.2	0.4
37	0.2	0.1	0.3
38	0.2	0.2	0.3
39	0.2	0.1	0.2
40	0.1	0.1	0.2
41	0.2	0.1	0.3
42	0.1	0.1	0.1
43	0.2	0.1	0.3
44	0.1	0.0	0.2
45	0.1	0.0	0.1
46	0.1	0.0	0.2
47	0.1	0.1	0.1
48	0.1	0.0	0.1
49	0.0	0.0	0.1
50	0.1	0.1	0.1

*Adjustments for students with special needs*

163. The amended Act of 6 February 2009 on Compulsory School Attendance<sup>18</sup> guarantees the basic right of all children to receive an education without distinction as to their state of health or degree of dependence. It sets out a number of measures to enable students with special educational needs to exercise their right to education in the best possible conditions on an equal basis with others.

164. All teachers and socioeducational staff in schools have been suitably trained in looking after and ensuring the inclusion of students with special needs. All primary and secondary schools are required to adopt a school development plan that must cover, among other things, the supervision of students with special needs.

165. In primary schools, teachers specializing in special needs education are responsible for assisting and supporting students with special needs in close collaboration with their class teacher.

166. There are inclusion commissions operating within secondary schools and at the regional level of the primary education system. These commissions are responsible for defining the measures that are to be taken, subject to the parents' consent, in respect of students with special needs who require additional specialized support. The teams that are responsible for providing support to students with special needs make diagnoses and implement the recommended measures.

167. Where necessary, on the advice of the National Inclusion Commission and subject to the parents' consent, the centres of expertise in educational psychology for inclusive education establish specialist diagnoses, draw up individualized education plans and provide specialist ambulatory support in schools. They also offer access to differentiated education in establishments in Luxembourg or abroad, depending on the students' needs. The teaching provided in the centres is based on mainstream school curricula but tailored to the needs of the students concerned. The students remain enrolled in their primary or secondary school.

*Linguistic diversity and language classes*

168. There are several international public schools that follow the curricula, assessment criteria and schedules used in the European school system. They are open to all students, without any registration fee. They have French-speaking, English-speaking and German-speaking sections and provide European secondary education leading to the European Baccalaureate.

169. In addition, public schools offer international classes with several language options to allow students who do not have sufficient knowledge of one of the languages of instruction to take courses in French, German or English.

*Education of applicants for international protection*

170. Like all other children and adolescents living in Luxembourg, children of applicants for international protection are required to attend school between the ages of 4 and 16 years, regardless of their status or that of their parents.

171. Primary school-age children of refugees and migrants can be enrolled in State newcomer and integration classes. These classes are aimed at students between 12 and 15 years old who have recently arrived in Luxembourg and have little or no knowledge of the languages used in Luxembourg schools. The students take an intensive French or German language course and a basic Luxembourgish language course. The teachers decide when the students are ready to be integrated into mainstream classes. During the 2020/21 academic year, 172 students were enrolled in State newcomer classes and 1,067 students attended newcomer courses in the various communes of Luxembourg. Intercultural mediators ease the transition and facilitate cooperation between the school and the parents.

---

<sup>18</sup> <https://legilux.public.lu/eli/etat/leg/loi/2009/02/06/n2/jo>.

172. During the 2021 summer break, the National Reception Agency piloted an academic support programme for child and adolescent applicants for international protection who had fallen behind at school.

#### *Higher education*

173. Financial aid for higher education is available to all students who live in Luxembourg and the children of frontier workers who meet the relevant criteria for eligibility. This aid takes the form of grants, calculated on the basis of social and family-related criteria, and loans. An additional €1,000 per academic year may be granted to students who are in a serious and exceptional situation and are faced with extraordinary expenses. The maximum number of semesters for which financial aid may be granted may be increased for students with disabilities.

174. In addition, a grant and financial aid scheme has been set up by the State, in partnership with the University of Luxembourg, in order to support deserving international students who are not eligible for the financial aid mentioned above.

175. The amended Act of 27 June 2018 on the Organization of the University of Luxembourg<sup>19</sup> provides for the appointment of a reasonable accommodation officer and the establishment of a commission for reasonable accommodation, whose roles are, respectively, to propose and decide on measures of reasonable accommodation for students with special educational needs.

#### **Reply to paragraph 24 of the list of issues**

176. In the face of the challenges posed by the COVID-19 pandemic, it was essential to define the knowledge and skills that needed to be developed as a priority, not only during the distance learning periods but also after the return to in-person learning, in spring 2020 and then February 2021.

177. All teachers were requested to prepare for the distance learning period with their students during the day before the schools were closed. They were given specific instructions as to the materials and information that should be provided to students.

178. A learning support helpline offering information and guidance to teachers and parents was immediately set up and was operational seven days a week. A website offering a wide variety of teaching materials and resources for all levels of primary and secondary education was set up and has been continually updated since then. The resources on the website are available in French, German, Luxembourgish, English and Portuguese.

179. Distance learning developed rapidly, through the use of an existing online communication and work platform. At the local and regional levels, tablets, computers and other tools were distributed to students where necessary.

180. Given the vulnerability of some students and the difficulty they might have in following the recommended precautions, teachers and support staff developed innovative teaching methods and specially adapted means of communication in order to be able to continue implementing individualized education plans, particularly during the lockdown and distance learning periods. Students with special needs were among the first to receive individual support and direct assistance, starting in late April 2020.

181. In order to ensure continued access to higher education, including for disadvantaged students, the conditions governing the provision of financial aid for higher education were amended. Students who were enrolled for the second semester of the 2019/20 academic year were entitled to claim financial aid for an additional semester. Students who were enrolled in an undergraduate course during the 2019/20 academic year were granted an additional year to obtain the credits they needed to pass that year of their course. A bill that would allow students enrolled in 2020/21 to benefit from the same arrangement is under consideration.

<sup>19</sup> <https://legilux.public.lu/eli/etat/leg/loi/2018/06/27/a587/jo>.

## **Cultural rights (art. 15)**

### **Reply to paragraph 25 of the list of issues**

182. The projects financed under the National Integration Action Plan and the activities organized by associations that have entered into agreements with the Ministry of the Family, Integration and the Greater Region help to promote cultural diversity in Luxembourg society, in particular by raising awareness of the culture, history and traditions of immigrant communities.

183. One of the Government's objectives is to better publicize cultural events that are accessible to persons with disabilities in order to increase their participation in such events. Another of its objectives is to improve the accessibility of cultural institutions.

184. The adoption of bill No. 7346 on the universal accessibility of public places, public roads and multifamily housing will result in a marked improvement in the accessibility of cultural sites to persons with disabilities.

185. When the COVID-19 pandemic began, the Government quickly took some initial measures to address the situation and to mitigate its impact on the cultural sector and cultural workers. In April 2020, it introduced a scheme to support self-employed artists and workers in the entertainment industry without steady employment, by amending the existing regulations on social measures, among other things, and by establishing a scheme for the provision of social assistance in case of exceptional events such as acts of terrorism or epidemics. This additional assistance consists of:

- Social assistance for self-employed artists, who can claim a monthly allowance capped at the minimum wage for skilled workers, provided that the challenges that are preventing them from performing are linked to the exceptional event that has occurred.
- Additional daily benefit payments for workers in the entertainment industry without steady employment, who can claim up to 20 benefit payments per month when they are out of work through no fault of their own, compared with 121 benefit payments per year in ordinary circumstances, provided that the exceptional event has prevented them from offering their services as provided for by law.

---