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Factsheet for case **LU-2020-11/486**

Exceptional measures regarding teleworking for cross-border workers

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Country	Luxembourg, applies regionally
Time period	Temporary, started on 11 March 2020
Type	Legislation or other statutory regulation
Category	Protection of workers at the workplace – Teleworking arrangements, remote working
Case created	11 April 2020 (updated 03 May 2020)

Background information

Despite that Luxembourg is highly dependent on cross-border workers from the neighbouring countries France, Belgium and Germany and, while a large number of them continue to work in the health sector for example, a large number of them will also have to work from home. Fiscal arrangements limiting the days to conduct teleworking have always existed between Luxembourg and its neighbouring countries, but the COVID-19 period required more flexible teleworking arrangements and the governments of Luxembourg, of France, of Germany and of Belgium proceeded to adaptations on existing measures.

Content of measure

The following arrangements were made:

Arrangement between France and Luxembourg:

They agreed that the current situation constitutes a case of force majeure. As of Saturday, 14 March 2020 onwards, the presence of a worker at home to conduct telework will not be taken into account in the calculation of the currently applied 29-day period. This measure is applicable until further notice.

Arrangement between Belgium and Luxembourg:

They agreed that the current situation constitutes a case of force majeure, for which no work days are to be

counted under the currently applicable 24-day rule. As of Saturday, 14 March 2020, the presence of a worker at home to carry out telework, will not be taken into account in the calculation of the 24-day period. This measure is also applicable until further notice.

Arrangement between Germany and Luxembourg:

Teleworking from the main residence can be considered as working days in the country in which the activity is usually carried out. The days of teleworking of cross-border workers during the crisis are therefore not considered for the calculation of the 19-day limit. This time-limited arrangement applies from 11 March 2020 until further notice.

Use of measure

According to STATEC, in 2019, 200.221 cross-border workers worked in Luxembourg. However, no information is disclosed on how many of them are now working from home.

Actors, target groups and funding

Actors	Target groups	Funding
National government Company / Companies Social insurance	Cross-border commuters	National funds

Social partners

Role of social partners	No involvement
Form of involvement	Unknown

These arrangements were conducted between national governments in the context of existing measures regarding teleworking.

Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

Sources

- 16 March 2020: Government of Luxembourg (gouvernement.lu)