

Luxembourg³⁴⁶

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For comparisons with other countries in this review on leave provision and early childhood education and care services, please see the [cross-country tables](#) at the front of the review (also available individually on the [Leave Network website](#)). To contact authors of country notes, see the [members](#) page on the Leave Network website.

1. Current leave and other employment-related policies to support parents

a. Maternity leave (*congé de maternité*) (responsibility of the Ministry overseeing Social Security matters and the Ministry overseeing Labour matters)

Length of leave (before and after birth)

- 20 weeks: 8 weeks before the birth and 12 weeks after the birth.
- It is obligatory to take all this leave.

Payment, funding and taxation

- 100 per cent of earnings with an upper limit of €13,188.95 per month, equal to five times the minimum social wage of an unqualified worker in Luxembourg. An implicit minimum exists, as the minimum social wage provides a floor for the earnings of the mother.
- For private sector employees, payments are made to the mother by the National Health Fund (*Caisse Nationale de Santé*). For civil servants and public employees, payments are made to the mother by the employer (e.g., the state). Payments are taxed and subject to social insurance contributions.

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³⁴⁷ Supported by the Luxembourg National Research Fund (FNR) project C16/SC/11324101/PARENT

- Pension contributions are made during Maternity leave.
- The Maternity leave scheme is fully integrated into the National Health Fund and is funded in the same way as all sickness benefits, with funding shared between employers (30 per cent), employees (30 per cent), and the state (40 per cent). More specifically, Maternity leave payments are funded from contributions intended to cover benefits for sick leave. The state contributed 40 per cent of the cost of these benefits; the non-state contributions (amounting to 60 per cent of the cost) were 0.5 per cent of earnings, equally divided between employers and employees (i.e. 0.25 per cent of earnings each), although the proportion going towards maternity pay cannot be differentiated.

Flexibility in use

- None.

Eligibility (e.g., related to employment or family circumstances)

- In order to be granted maternity benefits during Maternity leave, the employee or self-employed worker must have been affiliated with the mandatory sickness and maternity insurance fund for at least 6 months during the 12 months prior to the Maternity leave.
- No difference is made between workers on long-term or short-term contracts.
- Unemployed people are not eligible.

Variation in leave due to child or family reasons (e.g., multiple or premature births; poor health or disability of child or mother; single parent); or delegation of leave to a person other than the mother

- If the birth takes place before the expected delivery date, the part of the pre-natal period not taken is added to the post-natal period. If the birth takes place after the expected delivery date, the post-natal period is still 12 weeks.

Regional or local variations in leave policy

- None.

Additional note (e.g., if leave payments are supplemented by collective agreements, employer exclusions, or rights to postpone)

- None reported.

b. Paternity leave ("*Pappegongé*") (responsibility of the Ministry overseeing Labour matters)

Length of leave (before and after birth)

- Paternity leave is expressed in the law by 'leave due to extraordinary circumstances' (*congé extraordinaire*). It gives the right to take 10 working days off per child in the case of the birth or adoption of a child aged less than

16 years. The duration of 10 working days (80 hours) is reduced proportionally for workers who work less than 40 hours per week.

Payment, funding and taxation

- The first two days (16 hours) of leave are paid by the employer and cover 100 per cent of earnings; from the third day (17th hour) onwards, the leave paid by the employer is reimbursed to the employer by the state (the Ministry overseeing Labour matters) with a ceiling equal to five times the social minimum wage of an unqualified worker (€13,188.95 per month). An implicit minimum exists, as the minimum social wage provides a floor for the earnings.
- The employer loses the right to reimbursement if the reimbursement application is not submitted within 5 months of the date of birth or adoption of the child.
- Payments are taxed and subject to social insurance contributions.

Flexibility in use

- Paternity leave may be split, rather than taken as one continuous period. If the leave is split, it must be taken within 2 months of the birth or adoption.³⁴⁸
- Employers must be informed about the expected dates of the Paternity leave at the latest two months before the start of the leave. However, if the birth occurs more than two months earlier than the expected delivery date, then the obligation to notify the employer does not apply and the leave must be taken in full immediately after the birth of the child, unless the employer and employee agree on a flexible solution, i.e., that the employee will take all or parts of the leave at a later date.

Eligibility (e.g., related to employment or family circumstances)

- Employed and self-employed fathers, as well as any person recognised as a second parent on the occasion of the birth of a child, are entitled to Paternity leave.

Variation in leave due to child or family reasons (e.g. multiple or premature births; poor health or disability of child or mother; lone parent); or delegation of leave to a person other than the mother

- In case of multiple births, the Paternity leave is due for each child.

Regional or local variations in leave policy

- None.

³⁴⁸ The details of the policy can be found here:

<https://guichet.public.lu/en/citoyens/travail-emploi/conges-jours-feries/situation-personnelle/conge-paternite.html>

Additional note (e.g., if leave payments are supplemented by collective agreements, employer exclusions, or rights to postpone)

- None reported.

c. Parental leave ("*congé parental*") (responsibility of the Ministry overseeing Family Affairs)

Length of leave

- Between 4 and 20 months per parent, depending on their employment hours and the leave option they choose; see 'Flexibility in use' below for more detail.
- Parental leave is an individual, non-transferable entitlement.

Payment, funding and taxation

- The benefit paid during Parental leave (replacement wage) is calculated on the basis of income and hours worked on average during the 12 month period preceding the start of the leave and the leave option chosen, e.g., full-time workers taking the full-time leave option (four months or six months) receive between €2,637.79 per month (the minimum social wage) and €4,396.32 (the minimum social wage increased by two-thirds). An implicit minimum exists, as the minimum social wage provides a floor for the earnings of the parent during the 12 month period preceding the start of the leave.
- More detailed information on the level of compensation for the range of different leave options is available at:
<https://cae.public.lu/en/conge-parental.html>.
- Payments are made to parents by the *Zukunftskeess/Caisse pour l'Avenir des enfants*, a national fund which is placed under the responsibility of the ministry overseeing Family matters.
- Payments are taxed and subject to social contributions; pension contributions, therefore, accrue during the leave period.
- Funded from general taxation.

Flexibility in use

- Parents may choose between different length and payment options, depending on their employment situation:

Parents working 40 hours per week:

- Full-time leave of 4 or 6 months
- Part-time leave of 8 or 12 months
- Fractioned leave: 4 months within a maximum period of 20 months
- Fractioned leave: 1 day per week for up to 20 months

Parents working 20 hours or more per week:

- Full-time leave of 4 or 6 months
- Part-time leave of 8 or 12 months

Parents working 10 hours per week or on apprenticeship contracts:

- Full-time leave of 4 or 6 months
- Both parents can take leave at the same time.

Eligibility (e.g., related to employment or family circumstances)

- Parents must have been affiliated to the Luxembourg social security system and must have been employed without interruption for at least 12 continuous months immediately preceding the beginning of the Parental leave. The same conditions apply for self-employed workers, who also belong to the Luxembourg social security system.
- Parents must be working for a minimum of ten hours per week.
- In the case of a change of employer during the 12 month period preceding or during Parental leave, the leave may be granted subject to the agreement of the new employer.
- For parents on permanent contracts with a probationary period, the right to Parental leave cannot take effect and the leave may be requested only after the end of the probationary period.
- Parents whose spouse does not work can take leave, but it must start within three weeks of the birth/adoption of the child.
- Same-sex parents are eligible.
- Workers on short-term contracts are eligible, provided that the end of the short-term contract is subsequent to the end of the Parental leave.
- Unemployed parents are not eligible.

Variation in leave due to child or family reasons (e.g., multiple or premature births; poor health or disability of child or mother; single parent); or delegation of leave to a person other than the mother

- In the case that multiple children are born or adopted, parents are eligible to Parental leave for each child. Different Parental leave options may be chosen for each child.

Regional or local variations in leave policy

- None.

Additional note (e.g., if leave payments are supplemented by collective agreements, employer exclusions, or rights to postpone)

- None reported.

d. Childcare leave or career breaks

No statutory entitlement.

e. Other types of leave and flexible working

Adoption leave and pay

- Adoption leave (*congé d'accueil*) is for 12 weeks, paid at 100 per cent of earnings up to a limit (€13,188.95 per month) equal to five times the minimum social wage of an unqualified worker in Luxembourg, and is available to all working persons who have belonged to a social security scheme at least for the six months preceding the commencement of the leave. This leave applies for adopting a child who has not yet turned 12 years old. In the case of adoption by both spouses, only one has the right to take this leave.
- Eligibility and funding for adoption leave is the same as for Maternity leave.
- If the adoptive parent is not eligible for the adoption leave described above, the adoptive parent's benefits (or adoptive parents' benefits) form a ten day leave if they are adopting a child under 16 years of age.
- Payment rules are the same as for Paternity leave.
- The adoptive parent's benefit is paid by the National Health Fund.

Time off for the care of dependants

- In the case of the sickness of a child, employees, self-employed and apprentices with dependent children younger than 18 years of age may take **leave for family reasons** (*congé pour raisons familiales*). The duration of this leave depends on the age of the child:
 - 12 working days per child if the child is under 4 years old;
 - 18 working days per child if the child is aged from 4 to 13 years;
 - 5 working days per child if the child is aged between 13 and 18 years and the child is in hospital.
- For children who receive the special additional allowance and who have a disability of a certain severity (other than an illness or health disadvantage of exceptional severity):
 - The duration of the leave is doubled;
 - The hospitalization condition does not apply; and
 - The age limit of 18 years does not apply.
- The duration of the family leave can be extended for children with an illness or health disadvantage of exceptional severity, namely:
 - Evolving cancer; or
 - Pathology (disease) that requires hospitalization for more than two consecutive weeks.

The duration of the extension is determined individually on a case-by-case basis and is limited to a total of 52 weeks for a reference period of 104 weeks.

- The leave for family reasons can be fractionated, meaning it does not have to be taken all at once; a fraction that does not exceed 4 hours is considered a half-day. A medical certificate must be presented to the employer as soon as possible following the worker's absence, and within three days to the competent health insurance fund. The leave is paid and funded by the National Health Fund (*La Caisse nationale de santé*).
- Employees on short-term contracts are eligible for this leave. Unemployed people are not eligible for this leave. A dependent child means a child born in or out of wedlock and adopted children. The child does not need to reside in Luxembourg. Same-sex parents are eligible for this leave.

- The employer pays the family leave to the parent, then reclaims the payments made (gross earnings plus employers' social contributions) from the Employers' Mutual Insurance Scheme (*Mutualité des employeurs*). The Employers' Mutual Insurance Scheme protects employers against the financial risk they may face when complying with their obligation to continue to pay wages to workers on sick or family leave (*Lohnfortzahlung*). The Employers' Mutual Insurance Scheme further reclaims the benefit from the National Health Fund.
- The **carer's leave** (*congé d'aidant*)³⁴⁹ is a special leave (*congé extraordinaire*) granted to employees for providing personal care or assistance either to a family member or to a person living in the same household who requires considerable care or assistance for a serious medical condition; family members include sons, daughters, mothers, fathers, spouses and partners. Employees working full time may benefit from a maximum of 5 working days (40 hours) of carer's leave during a reference period of 12 months of employment. In case an employee works part-time or works simultaneously for multiple employers, the duration of leave is prorated. Should periods of inactivity interrupt employment, then the 12 months reference period is prolonged by a duration equivalent to that of the inactivity. The leave may be split into hours and taken up in fragments. Employees and apprentices become eligible for this leave at the start of their employment contract. The employer of the carer must receive as soon as possible, and no later than three days after the start of an absence, a medical certificate showing that the person in need of care is unable to cope independently with physical, cognitive or psychological impairments or health-related constraints. Proof of a family relationship or of identical legal address for the carer and the person in need of care must also be provided. The carer's leave is paid at 100 per cent of earnings up to a ceiling (€13,188.95 per month) equal to five times the minimum social wage of an unqualified worker in Luxembourg. The benefit is taxed and social insurance contributions are due. The leave benefit is paid to the carer by their employer. The employer subsequently reclaims half of the amount paid as gross earnings (up to the ceiling) and employers' social contributions to the Ministry overseeing Labor matters. The leave is thus funded 50 per cent by the employer and 50 per cent by general taxation. The employer who has not asked reimbursement of the leave benefit within 6 months of the leave's end loses the right to be reimbursed.
- Employees are entitled to **leave for reasons of force majeure** (*congé pour raisons de force majeure*)³⁵⁰ for urgent circumstances such as an accident or the illness of a family member requiring the immediate presence of the employee. Employees working full time may benefit from a maximum of 1 day (8 hours) of leave over a reference period of 12 months of employment. In the case that an employee works part-time or simultaneously for multiple employers, the duration of leave is prorated. Should periods of inactivity interrupt employment, then the 12 months reference period is prolonged by a duration equivalent to that of the inactivity. The leave may be split into

³⁴⁹ The policy is described in detail here:

<https://guichet.public.lu/fr/citoyens/travail/conges-jours-feries/situation-personnelle/conge-aidant.html>

³⁵⁰ The policy is described in detail here:

<https://guichet.public.lu/fr/citoyens/travail/conges-jours-feries/situation-personnelle/conge-force-majeure.html>

hours and taken up in fragments. The eligibility rules, payment and reclaiming rules and funding are the same as for the carer's leave.

- **Family hospice leave** for nursing a terminally ill person (*congé d'accompagnement d'une personne en fin de vie*) is paid leave to care for a person at the end of life and can be requested by any employee when a relative is suffering from a serious terminal illness. The leave duration is of maximum 5 days per year and per sick person. An employee is entitled who has a first-degree relative in ascending or descending line (mother/father, mother/father-in-law, daughter/son or daughter/son-in-law); or a second-degree relative in the collateral line (sister/brother, sister/brother-in-law); or a spouse or (legally recognised) partner, who is terminally ill.³⁵¹ The family hospice leave is assimilated to sick leave. Thus during the family hospice leave the employer³⁵² pays the employee then reclaims the payments from the Employers' Mutual Insurance Scheme (*Mutualité des employeurs*). The Employers' Mutual Insurance Scheme then further reclaims the benefit from the National Health Fund.

Specific provision for (breast)feeding

- Upon return to work after Maternity leave, breastfeeding mothers are entitled to breastfeeding breaks: either two breaks of 45 minutes or one break of 90 minutes. These breaks do not lead to any loss of pay.

Flexible working

- At the end of statutory Parental leave, the Luxembourg Labour Code (Article L.234-47(11)) allows employees returning to work to adjust their working hours. These employees are entitled to request a meeting with their employer in order to request an adjustment of their working hours for a maximum period of 1 year. The employer can refuse the employee's request, but must provide a reason for the refusal. The lack of the employer's motivation to adjust the working hours or an abusive motivation entitles the employee to claim damages and interest.
- Civil servants have the right to part-time leave immediately after Maternity leave, Adoption leave or Parental leave, or to unpaid leave. Part-time leave is considered consecutive to Maternity, adoption or Parental leave even if a recreational leave period occurs between the two leaves. The part-time leave is granted for the purpose of raising 1 or more children who have not yet been admitted to the first year of primary education (starting at the age of 4 years). If pregnancy or adoption occurs during this part-time leave, the part-time leave ends and the civil servant is entitled to Maternity or Adoption leave, Parental leave, unpaid leave or part-time leave. However, the Maternity or Adoption leave granted in this way is fully remunerated only if

³⁵¹ The details of the policy can be found here:

<https://guichet.public.lu/en/entreprises/ressources-humaines/conges/situation-perso/conge-accompagnement-fin-de-vie.html>.

³⁵² In some cases this does not apply and the employee receives the benefit directly from the National Health Fund. Detailed rules about how in cash benefits are provided to employees in case of sick leave are explained here: :

<https://cns.public.lu/en/employeur/arret-maladie-conges/arret-travail/maladie/duree-indemnite-pecuniaire.html>

it occurs during the first two years following the beginning of the part-time leave. The part-time leave is considered as a period of full-service activity for the application of advancement in rank, increases in wage index, advancements in salary, promotions as well as for the right to admission to the promotion examination. Part-time leave may also be granted to civil servants upon request in the following cases: (i) for raising 1 or more dependent children under the age of 15 years; or (ii) for duly motivated personal, family, or professional reasons.

Antenatal appointments and care

- If antenatal appointments must take place during a pregnant woman's working time, then she is exempted from work, without any wage loss, in order to attend her antenatal appointments.
- If the health or security of a pregnant woman is endangered because of specific working conditions (listed in an annex to the labour code), or because in her work the pregnant woman is exposed to physical, biological or chemical products or procedures (also listed in the labour code annex), then the employer must inform the pregnant woman of this exposure, and must adjust her working conditions or her working time or temporarily exempt her from working so as to avoid putting her health or security at risk. There is no loss of earnings for the pregnant woman as a consequence of such adjustments. These adjustments are made by the employer upon proposal of an occupational health physician. The period of exemption from work for pregnant women is assimilated to sick leave.

Other provision

- **Bereavement leave.** A special leave (*congé extraordinaire*) is granted to employees and apprentices in the event of the death of a child aged less than 18 years. The child may be born in or out of wedlock or adopted. The length of the bereavement leave is 5 working days. The leave must be taken immediately following the death of the child. Bereavement leave is paid at 100 per cent of earnings up to an upper limit of €13,188.95 per month, equal to five times the minimum social wage of an unqualified worker in Luxembourg. The benefit is taxed and social insurance contributions are due.

2. Relationship between leave policy and early childhood education and care policy

The total duration of well-paid leave is up to 14.8 months, provided that both parents in the same family use their right to full-time Parental leave. The period could be longer if they opt for a part-time Parental leave arrangement. A legal entitlement to Early Childhood Education and Care (ECEC) begins at birth, but, in practice, only children who attend daycare or are cared for by a childminder may benefit from this entitlement.

With residents speaking a range of languages apart from the national language (Luxembourgish) and the two official ones (French, and German), Luxembourg has

introduced a multilingualism education programme in ECEC services. The multilingual education programme gives the right to children aged from one to four years to attend 20 hours per week free of charge (46 weeks per year); only children attending centres may benefit from this education (those attended by childminders are excluded). Daycare may charge fees for children who attend more than 20 hours per week. Children aged three to four, who are in a part-time early education school (*éducation précoce*) are entitled to ten hours of multilingual education free of charge, and those who attend full-time early education school are not eligible for the free multilingual education programme.

A shortage of affordable daycare places means that in practice entitlement to ECEC is at three years of age, when children have the option to attend free early education school, or at four years of age when enrolment in ECEC is compulsory.

There is thus no gap between the end of well-paid leave and the start of the part-time entitlement to multilingual education, but there is a gap of 21 months before the start of the general operational ECEC entitlement (i.e. the free early education school) at three years.

ECEC provision has developed significantly in the last 15 years, including registered childminders and an important increase in places in centre-based services (both subsidised and private). Public funding for parents using these ECEC services depends on family income, the number of siblings, and the number of hours children attend.

For ECEC attendance levels, see 'relationship between leave and ECEC entitlements' in the [cross-country tables](#) at the front of the review.

3. Changes in policy since April 2024 (including proposals currently under discussion)

The minimum social wage has increased, which affects the minimum and maximum level of some benefits.³⁵³

3. Uptake of leave

a. Maternity leave

As Maternity leave is obligatory, all employed women should take up the whole period of leave.

³⁵³ [Paramètres sociaux valables au 1er janvier 2025 - Inspection générale de la sécurité sociale // Le gouvernement luxembourgeois](#)

b. Paternity leave

The 2018 activity report of the Ministry overseeing Labour matters provides some numbers on the beneficiaries of the Paternity leave for whom the employer has asked the reimbursement from the State starting from the third day of the Paternity leave onwards (2018 data): 3,255 applications were filed of which 50 incomplete applications and 223 ineligible applications (applications must be sent within five months after the birth or the adoption). The 2019 annual activity report of the Ministry overseeing Labour³⁵⁴ matters reported that in the year 2019, 5,333 Paternity leave applications were submitted and 4,351 applications were approved and funded. The 2020 annual activity report of the Ministry overseeing Labour³⁵⁵ matters reported that in the year 2020, 5,899 Paternity leave applications were submitted and 6,177 applications were approved and funded (some of them were submitted the year before). The 2021 annual activity report of the Ministry overseeing Labour matters revealed that in the year 2021, 5,468 Paternity leave applications were submitted, out of which 5,219 were eligible for funding³⁵⁶. The Ministry overseeing Labour matters has provided, for the purposes of this report, the following statistics for the years since 2022:

	Calendar year		
	2022	2023	2024
Number of Paternity leave reclaim applications filed by employers	6,787	6,455	6,499
Number of Paternity leave reclaim applications deemed eligible	6,539	6,227	6,172
Number of Paternity leave reclaim applications that have been refunded ³⁵⁷	7,915	3,760	6,216

c. Parental leave

The first available source of uptake rates is the evaluation of Parental leave in Luxembourg completed by KPMG in November 2002.³⁵⁸ In December 2013, a

³⁵⁴ Ministère du Travail, de l'Emploi et de l'Économie sociale et solidaire (2019) 'Rapport d'activité 2019'. Available at : <https://gouvernement.lu/dam-assets/fr/publications/rapport-activite/minist-travail-emploi/2019-rapport-activite/2019-rapport-activite-mteess.pdf>

³⁵⁵ Ministère du Travail, de l'Emploi et de l'Économie sociale et solidaire (2020) 'Rapport d'activité 2020'. Available at : <https://gouvernement.lu/dam-assets/fr/publications/rapport-activite/minist-travail-emploi/2020-rapport-activite/2020-rapport-activite-mteess.pdf>

³⁵⁶ Ministère du Travail, de l'Emploi et de l'Économie sociale et solidaire (2021) 'Rapport d'activité 2021'. Available at : https://mteess.gouvernement.lu/fr/publications.rapport-activite_ministere-travail-emploi_mteess_2021.html

³⁵⁷ Some of the applications refunded in a given year may have been submitted in preceding years.

³⁵⁸ KPMG Assurance Advisory Luxembourg (2002) *Etude d'évaluation de l'impact du congé parental au Grand-Duché de Luxembourg* [Evaluation study of the impact of Parental leave

report for the Luxembourg Ministry of Family and Integration was completed by the Luxembourg Institute for Socio-Economic Research (LISER).³⁵⁹ In February 2020, a report financed by the Luxembourg Ministry of Family, Integration and the Great Region was realized by LISER.³⁶⁰ In 2021 and 2022, scientific publications from the projects financed by the Luxembourg Research Fund (FNR) were published.³⁶¹ In 2023 two peer-reviewed contributions produced in the framework of a COST Action project Parental Leave Policies and Social Sustainability have been published³⁶² as well as a scientific peer-reviewed publication.³⁶³ In March 2024 a journal article³⁶⁴ stemming from the PARENT project financed by the FNR has been published.

Time series showing the evolution of the number of beneficiaries of Parental leave as well as evolutions according to several characteristics of beneficiaries are

in the Grand Duchy of Luxembourg]. Available at: http://www.gouvernement.lu/salle_presse/actualite/2002/12/23biltgen/dossier.pdf

³⁵⁹ Valentova, M. and Bia, M. (2013) *Le congé parental chez les parents d'enfant unique. Analyse du recours au congé parental par les mères et les pères d'enfant unique, et de son impact sur l'engagement des mères sur le marché du travail. Rapport rédigé pour le compte du ministère de la Famille et de l'Intégration* [Parental leave use by parents of one child], Luxembourg: Liser.

³⁶⁰ Valentova, M., Amjahad, A., Genevois, A.-S., Leduc, K. and Maas, R. (2020) Évaluation intermédiaire des résultats de la réforme du congé parental de 2016: Projet financé par le Ministère de la Famille, de l'Intégration et à la Grande Région [Intermediate evaluation of the Parental leave reform of 2016. Project financed by the Ministry of Family, Integration and the Great Region], Esch-sur-Alzette: LISER. Available at : <https://mfamigr.gouvernement.lu/dam-assets/publications/rapport-etude-analyse/conge-parental/Rapport-LISER-Evaluation-intermediaire-des-resultats-de-la-reforme-du-conge-parental-de-2016.pdf>

³⁶¹ Valentova, M., Amjahad, A. and Genevois, A. S. (2022) 'Parental Leave Take-up and its Intensity. Do Partners' Workplace Characteristics Matter?', *Journal of Social Policy*, DOI:[10.1017/S0047279422000885](https://doi.org/10.1017/S0047279422000885); Uzunalioglu, M., Valentova, M., O'Brien, M. and Genevois, A. S. (2021) 'When does expanded eligibility translate into increased take-up? An examination of Parental leave policy in Luxembourg', *Social Inclusion*, Vol.9, 2: 350-363; Amjahad, A., Valentova, M. and Maas, R. (2022) 'How Do Employers Respond to a Policy Reform of Parental Leave? A Focus on Fathers and Companies From Economy Sectors With Traditionally Lower Take-Up Rates', *Journal of Family Issues*, Vol.44, 12: 3089-3116.

³⁶² Dobrotić, I. (ed.), Son, K., Engeman, C., Valentova, M. and Aksoy, T. (2023) 'Comparative leave policy databases: which leave policy design elements are monitored through comparative leave policy indicators?' In I. Dobrotić and Á. Aðalbjörg Arnalds (eds.) *Parenting leave policy data gaps: a comparative critical analysis: COST Action Parental Leave Policies and Social Sustainability*. COST (European Cooperation in Science and Technology), pp.32-49. Available at: <https://osf.io/preprints/socarxiv/8g25k>; Dobrotić, I., Dimitrova, E., Valentova, M., Mercan, M., Ilieva, K., Makay, Z., Reimer, T. and Aðalbjörg Arnalds, Á. and Bártova, A. (2023) European comparative surveys: what can we learn (or not) about parenting leave policy? In I. Dobrotić and Á. Aðalbjörg Arnalds (eds.) *Parenting leave policy data gaps: a comparative critical analysis: COST Action Parental Leave Policies and Social Sustainability*. COST (European Cooperation in Science and Technology), pp.11-32. Available at: <https://osf.io/preprints/socarxiv/8g25k>

³⁶³ Amjahad, A., Valentova, M. and Maas, R. (2023) 'How Do Employers Respond to a Policy Reform of Parental Leave? A Focus on Fathers and Companies From Economy Sectors With Traditionally Lower Take-Up Rates', *Journal of Family Issues*. Vol.44, 12: 3089-3116.

³⁶⁴ Valentova, M. (2024) 'How Do Parents Care Together? Dyadic Parental Leave Take-up Strategies, Wages and Workplace Characteristics', *Work, Employment and Society*, DOI: [10.1177/09500170241229281](https://doi.org/10.1177/09500170241229281)/ ID: WES-Jul-2022-ARTC-313.R4).

published by the Inspection Générale de la Sécurité Sociale on its website³⁶⁵ and in its annual report on social security, the *Rapport Général sur la sécurité sociale*.³⁶⁶ In December 2024, 13,671 Parental leave benefits have been paid.

Following the reform of Parental leave enforced in December 2016, the share of men being on Parental leave on the 31 December of the year has jumped³⁶⁷ from 24.6 per cent in 2016 to 44.5 per cent in 2017, then steadily increased up to 58.9 per cent in 2023. The trend indicates a growing attractiveness of the new Parental leave for fathers (5,625 females and 8,046 males on leave in 2024 compared to 3,557 females and 1,163 males in 2016). In 2024, the share of Parental leaves held by fathers remains stable at 58.9 per cent. The type of Parental leave used by male and female beneficiaries shows however very different (and stable) patterns: in December 2024, 69.2 per cent of female beneficiaries took the full-time version of leave, 18.8 per cent opted for the part-time version, and only 12.0 per cent took the fractioned form of leave. Among male beneficiaries, 29.3 per cent took the full-time version of Parental leave, 19.3 per cent used the part-time leave, and 51.4 per cent opted for the fractioned type of leave. When expressed in full-time equivalents, the share of Parental leaves held by males on the last day of the year jumped from 22.0 per cent in 2016 to 37.5 per cent in 2017 and increased gradually to approximately 47 per cent in 2023 and in 2024. Despite substantial progress, females thus still hold a larger share of ongoing Parental leave at the end of the year 2024 than men.

As of 2025, the Inspection générale de la sécurité sociale (IGSS) relies on administrative records to estimate the take-up rate of Parental leave by mothers and fathers of a yearly cohort of children³⁶⁸. The take-up rate is calculated as the ratio of the number of parents of children born in a given year who start a parental leave within the 6³⁶⁹ subsequent years (numerator), to the number of parents eligible³⁷⁰ for Parental leave at any point during the same time period (denominator). Overall, for children born in the year 2017, the take-up rate of Parental leave is estimated to be 64.8 per cent, but marked gender differences are observed: 83.1 per cent of mothers and 53.0 per cent of fathers have taken up Parental leave for this cohort³⁷¹. Take-up rates of both mothers and fathers vary

³⁶⁵ <https://igss.gouvernement.lu/fr/statistiques/prestations-familiales.html>

³⁶⁶ IGSS (2023), *Rapport general sur la sécurité sociale*. Available (in French) at <https://igss.gouvernement.lu/fr/publications.html>

³⁶⁷ The statistics presented in this paragraph stem from data available at <https://igss.gouvernement.lu/fr/statistiques/prestations-familiales.html>

³⁶⁸ (IGSS, 2025) Le recours au congé parental des parents des enfants nés en 2017 [The use of Parental leave by parents of children born in 2017], *Aperçu n° 27*, Inspection Générale de la Sécurité Sociale. Available at <https://igss.gouvernement.lu/fr/publications/apercus-et-cahiers/apercus/apercu27.html>

³⁶⁹ The Parental leave reform of December 2016 rules that all Parental leave accruing to a child must begin before the child's 6th birthday, except in case of adoptions, where the Parental leave may be taken up until the child's 12th birthday. Adoptions are not considered here.

³⁷⁰ Eligibility is determined by modelling the legal provisions concerning Parental leave on the data available in the IGSS datawarehouse.

³⁷¹ As of 1 January 2023, the condition that the parent should have been affiliated to Luxembourg's social security system at the time of the child's birth is removed. This resulted in an expansion of the number of eligible parents and thus in lower take-up rates. In the absence of this change, for the cohort of children born in 2017, the take-up rates would have been 92.8 per cent for mothers, 59.9 per cent for fathers and 74.1 per cent overall.

by (i) personal characteristics such as age or country of residence, (ii) by employment characteristics such as the employment sector, employer size, or hourly wage level, as well as (iii) the Parental leave take-up behavior of the other parent.

d. Other employment-related measures

No information available.