

Aides étatiques à la formation : changements en cours

Regulatory News Alert

9 Octobre 2015

Le 1er octobre, le gouvernement luxembourgeois a présenté au parlement, le projet de loi N° 6883 portant modification des articles L.542-7 à L.542-14, ainsi que des articles L.542-17 et L.542-19 du Livre V, Titre IV, Chapitre II, section 2 du Code du travail relative au soutien et au développement de la formation continue.

Nous comprenons que cette loi, même si elle est votée avant la fin de l'année, s'appliquera pour la première fois pour les demandes d'approbation de cofinancement relative à l'exercice d'exploitation 2016.

C'est donc **la loi actuelle qui sert encore de base aux demandes de cofinancement et à l'établissement des rapports finaux au 31 décembre 2015.**

La législation en matière de formation professionnelle continue permet aux entreprises légalement établies au Luxembourg et y exerçant leur activité de bénéficier d'une aide au financement de leurs plans de formation. Les changements proposés par le présent projet de loi s'insèrent dans le cadre du "paquet d'avenir" et tiennent compte du fait que le nombre d'entreprises qui profitent de l'actuelle législation est en constante augmentation.

L'intention du gouvernement est d'adapter les modalités du cofinancement de la formation professionnelle continue, principalement, comme suit :

- abaissement du taux de cofinancement: **15% au lieu de 20%** du coût de l'investissement dans la formation;
- les **formations à caractère obligatoire** prévues par le législateur ne sont **plus éligibles**;
- **plafonnement** de l'investissement en fonction du nombre de salariés occupés au sein de l'entreprise;
- maintien du taux de cofinancement pour les frais de salaire des salariés sans qualification et des salariés âgés de plus de 45 ans : 35%;
- en ce qui concerne la formation d'adaptation au poste de travail, la durée de cette formation est ramenée de 173 heures à 80 heures et se limite aux salariés non qualifiés pouvant alors bénéficier d'un cofinancement sur les frais de salaire de 35%;
- suite à la suppression des frais administratifs et de suivi, proposition d'instaurer un forfait de 500 euros par demande de cofinancement pour couvrir les frais administratifs.

State aid for training: changes underway

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On 1 October 2015, the Luxembourg government introduced before the Parliament the draft Law N° 6883, amending Articles L.542-7 to L.542-14 as well as Articles L.542-17 and L.542-19 of Book V, Title IV, Chapter II, Section 2 of the Labour Code relating to the support and development of continuous education.

According to our understanding, even if this law is passed by the end of the year, it will apply for the first time for the co-financing approval requests relating to the year 2016.

It is therefore **the current law that still forms the basis for co-financing and drawing-up of final reports on 31 December 2015.**

The law on continuing vocational training allows companies that are established under Luxembourg law and carry out their activities in Luxembourg to benefit from financial aid for their training projects. The changes proposed in this Draft Law will be integrated in the framework of *paquet d'avenir* ("Future Package") taking into account the fact that the number of companies which benefit from the current legislation is constantly increasing.

The government's intention is to change the arrangements for the co-financing of vocational training, namely, as follows:

- decreasing of co-financing rate: **15 % instead of 20 %** of the training costs;
- **mandatory training** as provided for by law are **no longer eligible**;
- participation in costs is **capped** based on the number of employees working in a company;
- maintenance of co-financing rate for the salary costs of both unskilled workers and the employees aged over 45 years: 35 %;
- as regards workplace adaptation, the duration thereof is reduced from 173 hours to 80 hours and the access is limited to unskilled workers benefiting from the co-financing of salary costs by 35 % ;
- following the abolition of administrative and follow-up costs, a proposal to introduce a package of 500 euros for each co-funding request to cover administrative costs.

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