



LUXTRUST

Enabling a digital world

Teleworking charter

Luxembourg

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Preamble

LuxTrust (hereinafter referred to as the "employer") wishes to provide a framework for the introduction of teleworking.

Telework combines empowerment and autonomy and contributes to improving the quality of life at work.

Without prejudice to the provisions of the Labour Code, as well as the stipulations of the Convention of 20 October 2020 relating to the legal regime of telework and the CSSF circular 21/769 as amended by the circular 22/804, this charter defines the principles, requirements and procedures. It also provides staff members and their superiors with the main guidelines and rules to be followed.

The telework charter applies from Monday 04/09/2023.

In accordance with the law of 1 April 2022 amending articles L.414-3 and L.414-9 of the Labour Code, LuxTrust has previously informed and consulted the staff delegation on the introduction of the specific telework regime.

LuxTrust reserves the right to cancel or modify the terms of the charter at any time and after consultation with the staff delegation, depending in particular on the evolution of future legal provisions.

Violation of or non-compliance with this charter may result to disciplinary action.

Article 1 – Introduction of teleworking

LuxTrust being an entity supervised by the CSSF, the company must maintain, at all times, a robust central administration in Luxembourg and sufficient substance at its premises in order to allow rapid handling of emergencies and other time-sensitive issues.

The key functions must be represented in sufficient numbers on LuxTrust's premises on a daily basis and must guarantee, at all times, the proper functioning of activities and controls, as well as an appropriate decision-making process. At the same time, each department is required to maintain a permanent on-site presence at LuxTrust's premises.

LuxTrust must ensure that critical activities can be covered by a sufficiently skilled and responsible staff member present on-site on the entity's premises to guarantee the adequate functioning of the activities and controls during business hours.

Consequently, any request for teleworking will be examined in the light of these principles and may be refused if teleworking compromises the regular operational functioning of LuxTrust.

Article 2 – Scope of teleworking

This charter applies to all LuxTrust employees, whether they are hired under a permanent or fixed-term employment contract, whether they are on probation or not, and whether they are full-time or part-time.

This charter does not apply to trainees and apprentices completing a training period of less than 5 months within LuxTrust. External collaborators will adapt according to the agreements made with the manager.

Some positions are unfortunately incompatible with teleworking and are not eligible to apply to work off-site. These include people working in the customer front office and the reception.

Subject to the principles set out in Article 1, teleworking is possible for employees assigned to all other departments not listed above, i.e:

- Legal, Security and compliance Department,
- Finance, HR & CSR, Admin and Customer Department,
- Clients & Markets Department,
- R&D Department,

As indicated above, each department must maintain a permanent presence on site during working hours.

Article 3 – Application of teleworking

Teleworking is not an acquired individual right, nor a usual form of work, and must not exceed **two days per week**. These limits are prorated for employees hired during the year and/or on a part-time basis according to their working hours.

Employees hired during the course of the year undertake to provide a declaration on their honor indicating the number of days worked outside Luxembourg during the current year.

Teleworking must be scheduled on a full-day basis.

A request for teleworking days must be made via MPLEO to the line manager at least 24 hours before the desired date for teleworking. The employer may refuse any request submitted late. Employees may only telework with the express prior agreement of their line manager.

A teleworking request may be refused if the employee's physical presence is required on LuxTrust's premises, particularly in the event of a meeting. Prior agreement may also be withdrawn if the employee's presence on site is subsequently required.

The members of the Executive Committee shall meet at least once every 15 days, and these meetings shall be held at the registered office of LuxTrust.

Requests to work from home on fixed days on a recurring basis will also be refused.

Article 4 – Place of telework

The employee shall telework from his or her principal place of residence. Work from any other location requires the prior written agreement of LuxTrust.

The employee must inform LuxTrust of any change of address. In this case, the conditions of performance of the work will be re-examined between the parties. In the event of a change of address, the employer reserves the right to revert to standard working arrangements with 1 month's notice.

Due to the processing of confidential data, it is forbidden to telework in public places that do not guarantee this confidentiality, such as public parks, cafés or public transport.

Employees must ensure that the premises they use are covered by adequate insurance policies, including for professional use. A copy of the insurance policy (certificate) should be provided to the employer on request.

Article 5 – Cross-border telework

If the employee does not reside in the Grand Duchy of Luxembourg, he undertakes not to exceed the thresholds set by tax conventions and European social security rules, making foreign law applicable (see Annex I: Tax and social consequences in the event that telework is carried out from the employee's home).

Each day during which a non-resident employee teleworks outside the Grand Duchy of Luxembourg counts as a full day of teleworking, regardless of the part or fraction of the day devoted to teleworking.

Article 6 – Change/return to traditional working arrangements

Teleworking is not an acquired individual right, nor is it a usual form of work.

A change in the teleworking arrangements, and in particular a partial or total return to a conventional workstation, can only be made by mutual agreement between the employer and the employee, which must be recorded in writing.

LuxTrust also has the right to revert to a traditional working arrangement in the event of non-compliance by the employee with the rules governing teleworking, in particular the rules relating to the clocking-in of employees in the MPLEO software and the updating of calendars, health and safety rules, working hours, data confidentiality or the use of IT equipment. This return may take place when violations continue after a first written warning has been sent to the employee. After consultation with the staff delegation, LuxTrust may also decide to revert to a traditional working arrangement for all LuxTrust employees.

Article 7 – Working hours

Working hours are organized in accordance with the rules applicable within the company.

The employee's working time is determined in accordance with his employment contract. Unless expressly agreed otherwise by LuxTrust, the working time of a teleworking employee may not exceed the working time set out in his/her contract. A full-time employee may not clock in for more than 8 hours per teleworking day.

During teleworking days, employees are free to organize their own working time. They must ensure that they comply strictly with the legal rules relating to the limitation of daily (8 hours for full-time employees) and weekly working hours, the rules relating to compulsory daily and weekly rest periods and the limitation of night work. The employee undertakes to take an appropriate break after 6 hours' work at the latest.

No teleworking is authorized during the night period from 8 p.m. to 7 a.m. Telework is not permitted on Saturdays, Sundays or public holidays, except in emergencies and with the agreement of the employee's line manager.

The employee undertakes to record the hours spent teleworking in the MPLEO system calendar by the end of each day at the latest, as well as any breaks or time off. Any hours not recorded within the time limits will be considered as not to have been worked and will be deducted from the holiday counter or, failing that, will not be paid.

Article 8 – Availability and right to disconnect

During teleworking hours, the employee must be contactable and may be contacted by the employer, in particular by telephone and e-mail.

Outside these hours, the employee may only be contacted by the employer in urgent and exceptional situations.

In any event, the teleworker benefits from the same right to disconnect as regular employees of the company.

Article 9 – Overtime

In principle, the arrangements for the payment of overtime are in line with internal procedures (article 2.3.2 of the internal regulations in force). In compliance with articles L. 211-22 et seq. of the French Labour Code, overtime work is exceptional.

As in the case of face-to-face work, any overtime not due and not justified may be refused by the line manager.

Article 10 – Work equipment

LuxTrust shall provide the teleworker with the following equipment:

- A laptop computer ;
- A secure connection (LuxTrust VPN);
- A softphone.

The equipment made available by the employee remains the property of LuxTrust. The employee undertakes to return it without delay and without deleting the professional content when the telework or employment relationship comes to an end.

Under no circumstances may the employee use the equipment to access, consult, download, record or share content that is contrary to morality, internal regulations (in particular article 5.12) or legislation. This includes in particular any content of a pornographic nature and any content infringing copyright or other intellectual property rights.

If necessary, the employee may request an appropriate technical support service. Employees shall take care of the equipment entrusted to them.

In the event of breakdown or malfunction of work equipment, the employee must immediately notify LuxTrust's IT teams. The employee also undertakes to inform the employer without delay of any anomaly or malfunction observed. The employee must also inform the employer of any situation that presents a risk of data processing or communication being compromised or of the computer being infected.

Article 11 – Remuneration

In terms of remuneration, the teleworking employee benefits from equal treatment with conventional workers.

Article 12 – Expenses related to telework

The Employer shall cover the costs directly incurred by the effective exercise of telework in the form of a monthly lump sum of €10. This reimbursement only concerns so-called regular telework, i.e. where telework exceeds an average of 10% of the employee's normal annual working time.

The relevant request (expense claim) must be drawn up annually at the end of the year and submitted to the employer's human resources department.

It is also understood that insofar as teleworking is introduced to improve the employee's quality of life at work and at his/her express request, it will not generate any other costs for the employer.

This monthly lump sum will cover any insurance, electricity, heating or office supply costs that may be incurred by the teleworking employee.

Article 13 – Promotion and advancement

The employee benefits from equal treatment in terms of access to promotion and has access to the same career development opportunities as comparable employees working on the employer's premises.

Article 14 – Training

The teleworking employee has the same access to training as comparable workers who work on the employer's premises and is subject to the same evaluation policies as these other workers.

At their request, teleworkers shall receive appropriate training on the technical equipment available to them and on the characteristics of this form of work organisation.

Article 15 – On-call duty

A period of on-call duty is not considered as working time.

However, as soon as the employee's intervention is requested, this intervention is considered as working time. This working time cannot be considered as teleworking even if the employee's intervention had to be carried out remotely, so that the two-day threshold provided for in article 1 of this charter cannot be affected by these periods of on-call duty.

The employee is authorized to carry out his on-call duties from a country in the Europe zone and from Monaco, provided that the conditions set out in the SLA are fulfilled.

Nevertheless, the legislation applicable in the cross-border employee's country of residence may consider these periods of on-call duty as teleworking time and deduct them from the tax and social security thresholds set out in Annex I. It is therefore the employee's responsibility to check the legislation applicable in his country of residence and to comply with the thresholds set by tax agreements and European social security rules.

Article 16 – Business travel and training outside the Grand Duchy

Any business travel and training carried out by the employee is not considered as telework by LuxTrust, so that the two-day threshold provided for in article 1 of this charter is not affected by business travel and training carried out by the employee outside the Grand Duchy.

Nevertheless, the non-resident employee must take into account the days spent on professional trips or training abroad and business trips when calculating the tax and social security thresholds indicated in Annex I.

Priority must be given to business travel and training. Under no circumstances may an employee refuse to travel outside Luxembourg on the grounds that he or she has reached the applicable thresholds as a result of teleworking.

Article 17 – Health and safety

The employee shall set up a workstation in his home in which he will install the equipment made available to him. This workspace must comply with the safety and ergonomic rules required by the regulations. To this end, the employee may call on the employer for advice.

The employer informs the teleworking employee of the company's policy on health and safety at work. The teleworker applies these occupational health and safety policies correctly.

Article 18 – Collective rights

The teleworker has the same collective rights as employees on company premises. In particular, they have the right to communicate by any appropriate means with the company's staff representatives. They are subject to the same conditions of participation and eligibility for election to staff delegations.

The teleworker is entitled to use the equipment provided to communicate with the staff delegation.

Article 19 – Data protection information

When teleworking, the employee must take all-necessary and appropriate measures to prevent third parties from gaining access to LuxTrust data and information or from losing or damaging them. The term third party also refers to family members or occupants of the employee's home.

Teleworking implies strict compliance, at all times, with all LuxTrust policies and procedures. This includes, but is not limited to, the Data Protection Policy.

The employee undertakes to comply with the rules thus established.

Article 20 - Contact

Any questions relating to teleworking should be discussed with the employee's line manager. Employees may also contact the Human Resources Department (hr@luxtrust.lu) for any additional information or administrative questions.

Annex 1

Tax and social consequences in the event that telework is carried out from the employee's home *

	Limit	Impact
Tax law	<ul style="list-style-type: none"> – France: 34 days/year – Germany: 19 days/year (34 days from 1 January 2024) – Belgium: 34 days/year 	Taxation in the country of residence (only for hours worked there).
Social security legislation	<ul style="list-style-type: none"> – Less than 50% of working time for German, Belgian and French cross-border commuters 	Employee fully affiliated to the social security system of his country of residence.

(*) The data indicated above is subject to change in accordance with Luxembourg legislation or international agreements. The employee is required to ensure the applicable legislation in order to respect the thresholds both in social and tax matters.