

Luxembourg

Distinctive Features: Europe's wealthiest nation; generous child allowances and tax benefits; limited early education and child care facilities and resources.

Maternity / Parental Leave

Benefit	Maternity and Parental: cash benefit and job-protected leave
Eligibility Criteria	Maternity: universal for all mothers; Parental: universal for working parents employed by Luxembourg-based firm for at least one year
Duration of Leave	Maternity: 16 weeks ¹ ; Parental: 6 months full-time or 12 months part-time
Benefit Levels	Maternity: 100% wage replacement for employed, lower flat-rate for unemployed mothers; Parental: flat-rate, non-taxable benefit (halved for part-time work)

Early Childhood Education and Care

Very poor formal coverage for under-4s. Many children attend only 2 hours. Most start nursery school at age 4

Family and Child Allowances

Benefit & Eligibility	Universal cash benefits for families of children under age 18 ² ; system includes allowances for birth, beginning of school-year, and education.
Benefit Level	Among the highest in Europe; varies by age, ordinal position, and number of children

Child and Family Tax Benefits

Tax Deductions/Relief	Tax unit is the family; progressive and lowest rates in Europe. Tax allowances for dependent children and lone parents
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Other Child-Conditioned Income Transfers

Benefits	Survivor's benefits; unemployment benefits adjusted for a dependent child
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Child and Adolescent Health

Access to Coverage	Universal coverage through health insurance system organized through occupation-based sickness funds; strong reliance on school medical system for school-aged children's health care
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School-Age Children Policies

Compulsory School	Ages 6 – 15
School Hours	M, W, F: 8:00 – 12:00 and 2:00 – 4:00; T, TH, SA: 8:00 – 12:00

Youth Policies

Distinctive Features	Federal Ministry for Youth; variety of youth information and counseling services
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¹ There is a 4-week supplement for nursing mothers or in instances of premature or multiple births.

² Family allowance covers students until age 27.