Contents

1. Application............................................................................................................................... 2
2. Purpose.................................................................................................................................... 2
3. Definition................................................................................................................................. 2
4. Eligibility .................................................................................................................................. 2
5. Modification or termination of remote work.......................................................................... 2
6. Health and safety guidelines ................................................................................................... 2
7. Remote work approval process and recording ....................................................................... 3
8. Remote work principles........................................................................................................... 3
8.1 Availability............................................................................................................................... 3
8.2 Confidentiality and data protection ........................................................................................ 3
8.3 Insurance................................................................................................................................. 3
8.4 Expenses.................................................................................................................................. 4
9. Tax and social security for working outside of Luxembourg ................................................... 4
9.1 Tax ........................................................................................................................................ 4
9.2 Social security.......................................................................................................................... 4
10. Responsibilities........................................................................................................................ 5
1. Application

This guideline applies to all eligible staff who may work remotely during the Covid-19 crisis to ensure continuation of UL services. The elements described in this document may evolve. The employee is responsible to take note of specific changes related to this guideline. This document is published on the Intranet.

2. Purpose

The purpose of this guideline is to:

- Ensure the continuation of activities for the University, through remote work for the duration of the COVID-19 crisis;
- Define a guidance and formalize the rules of remote work;
- Provide information regarding social security and tax issues linked to remote work.
- Describe remote work process flow and recording

The purpose of this guideline is to set forth the rules for working remotely and does not represent a change to the current working contracts.

3. Definition

Remote work is an opportunity for employees to work from home on a voluntary basis during working hours as defined in the working contract. The objective is to limit the transmission of the Covid-19 and ensure a healthy and safe work environment for our employees.

4. Eligibility

All UL employees, including civil servants, student with working contract, interns are eligible to work remotely in case their positions/tasks do not require physical presence at UL premises.

Externals (e.g. temp employees, visiting researchers, consultants, etc.) are allowed to work remotely if agreement is reached with the UL responsible and if applicable according to their employer’s terms and conditions. They have to comply with this guideline.

5. Modification or termination of remote work

The UL may decide unilaterally to adapt or end the remote work guideline at any time based on the evolution of the Covid-19 situation.

6. Health and safety guidelines

The employee commits to work from a dedicated and safe working environment. The health and safety regulations have to be applied and respected, among other rules defined in the section Health & Safety.
7. Remote work approval process and recording

The employee discusses first with his/her line manager to agree on remote work and tasks to be performed. He/she submits the official request via SAP Fiori > My Leave Requests, selecting the category “Covid19- Remote work” and detailing in the note box the country from which the work is performed.
Remote work can only be requested for a minimum of 4 hours and a maximum period of 14 days. In case of continuation, a new request needs to be filed.
If the employee stops the remote work earlier than the declared request, he/she should update the request accordingly.
Approval or rejection of the request remains the responsibility of the approver taking into account the continuation of UL services.
Interns, student with working contracts, and externals need to send their UL responsible’s approval to absence@uni.lu.

8. Remote work principles

8.1 Availability
The employee should work and be available for management and colleagues during usual business hours.
It is mandatory for employees authorized to work remotely to be connected with their professional laptop to the UL network and reachable by Skype for business (or similar system), WebEx and emails at any time during their established working hours.
If need be, the employee may be asked to cancel his/her remote work and to come to UL premises within 2 hours.
Overtime is not allowed during remote work.

8.2 Confidentiality and data protection
Employees working remotely undertake to comply with confidentiality agreement and specific professional obligations in the working contract, and/or UL policies.
The UL security measures remains and must be respected also at home or an outside location.
Employees should respect data protection rules and are not allowed to take any documents containing sensitive or personal data away from the UL premises.

8.3 Insurance
Employees authorized formally by their line manager to work remotely are covered by the compulsory accident insurance during normal business hours but only for work-related accidents not for commuting accidents.
When working remotely, the employee must immediately inform Safety and Security Office in case of accident.
Guideline: **Remote work during the COVID-19 crisis period**

<table>
<thead>
<tr>
<th>Dept.</th>
<th>Owner</th>
</tr>
</thead>
<tbody>
<tr>
<td>HR</td>
<td>HR</td>
</tr>
</tbody>
</table>

**Updated:** 15/03/2020  
**Publication date:** 15/03/2020

UL shall not be held responsible for any damages occurred in an unauthorized place and/or at an unauthorized work hours.

8.4 Expenses

No expenses can be claimed as a result of remote work. The employee should bear costs such as personal phone costs, internet costs or any other costs etc., which may incur when working remotely.

9. **Tax and social security for working outside of Luxembourg**

Cross border commuters who work from home might face social security and tax issues if they do not respect the legal limits in place. Be informed that the impact on taxation is currently being discussed between authorities of the different countries. However, we recommend that you stay below the official maximum number of days allowed as long as we do not receive official confirmation of authorities.

9.1 Tax

Luxembourg has signed bilateral tax treaties with Belgium, France and Germany to avoid double taxation. Please refer to the below table which outlines the maximum number of days which can be worked outside of Luxembourg before a liability is created in the country of residence:

<table>
<thead>
<tr>
<th>Maximum number of days worked outside of Luxembourg to remain fully taxed in Luxembourg $^{1}$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Belgium</td>
</tr>
<tr>
<td>24 days</td>
</tr>
<tr>
<td>France</td>
</tr>
<tr>
<td>29 days</td>
</tr>
<tr>
<td>Germany</td>
</tr>
<tr>
<td>19 days</td>
</tr>
</tbody>
</table>

The potential tax impact must be borne by the employee.

9.2 Social security

As per the European social security rules, cross border commuters who carry out a substantial part of their work (> 25% on annual basis) in their country of residence or outside Luxembourg **must be affiliated to the social security in the country of residence**.  
A breach of this limit of 25% would trigger an employer and employee social security liability in the residence country.

---

$^{1}$ All working days outside Luxembourg will be counted, including days worked at trainings, workshops, business trips, partner’s site, remote work.
10. Responsibilities

Both employee and UL have to meet certain obligations to comply with the UL’s internal standards and procedures. Some of those rules are especially important in the context of remote work from home.

Major ones are listed below (list is not exhaustive):

<table>
<thead>
<tr>
<th>Employee obligations</th>
<th>Employer obligations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commitment to the UL as per the working contract and the UL policies including but not limited to IT security policy</td>
<td>Line managers define the tasks to be performed to assure the continuation of business and find an agreement with the staff needed to perform these tasks remotely on a voluntary basis</td>
</tr>
<tr>
<td>Declaration of days worked remotely inside/outside Luxembourg</td>
<td>Provide the employees concerned with all the necessary equipment to perform the assigned tasks from home (laptop, WebEx, Skype, etc.). The use of private equipment is not allowed to avoid IT security and data protection issues</td>
</tr>
<tr>
<td>Confidentiality, data protection principles</td>
<td>Ensure IT technical support</td>
</tr>
<tr>
<td>Tasks are performed within the limits of the legal working hours and during normal business hours from 08:00 to 18:00 with an hour break to be taken between 12:00 and 14:00 hour (=8 hours per day and 40 hours per week for a full time employee). Overtime is not allowed. Employee should remain available and reachable during working hours. If need be, the employee has to come to UL premises within 2 hours</td>
<td>Line managers ensure that tasks can be performed within the limits of the legal working hours and during normal working hours from 08:00 to 18:00. (=8 hours per day and 40 hours per week for a full time employee)</td>
</tr>
</tbody>
</table>