DECISION BRIEF

Tracking home office for our cross-border staff

Prepared for 25 employees · 22 Nov 2026 · homeoffice.lu

01 The problem

- Each cross-border worker may work 34 days a year outside Luxembourg (home office, business trips, training) without changing where they are taxed. The threshold is personal and applies per calendar year, across all contracts.
- On day 35, every day worked outside Luxembourg becomes taxable in the country of residence — from the first day, not just the excess.
- Social security follows a separate rule: below 25 % of working time in home office, or up to 49.9 % if the employer applies (A1 certificate).
- In the State civil service, law 8121 (passed on 13.10.2026, not yet published in the Mémorial) will cap remote work at 60 % of working time.

02 What the employer risks

- Splitting payroll pro rata between Luxembourg and the country of residence, and correcting Luxembourg withholding tax.
- France: registration (PASRAU, SIRET number) and a monthly filing on net-entreprises.fr, by the 10th at the latest.
- Belgium: every day worked outside Luxembourg is taxed from the first; evidence is required in an audit.
- Without a reliable count, neither employee nor employer can prove where each day was worked.

03 What homeoffice.lu does

- A status light for every employee — Each personal threshold is reduced automatically for working time and start date (residents of France and Belgium; no reduction for Germany). You see what is left, the status and the likely date the budget runs out.
- Tax and social security kept apart — 34 days for tax, 49.9 percent for the CCSS — two independent systems, two separate displays. Business trips and training abroad count where they belong.
- Your own cap — Set your cap, for example 60 percent as in the civil service, with a weekly, monthly or yearly reference period — and an individually approved quota per employee where needed. homeoffice.lu shows who is over it and in which weeks.
- Employees record their own days — With their own login or a personal link, in the browser or in the free app. HR sees the same count and can correct it at any time.
- Alerts and a weekly report — When days run low or a threshold is crossed, HR gets an email straight away. And every Monday a short report: who is close, who is over, whose budget will soon run out. Nobody has to go and check.
- Statements and audit log — An annual statement per employee as a PDF to sign, CSV for payroll and a log of who recorded what and when.

Sources: Frontaliers Grand Est, STATEC

04 Cost for 25 employees

per month	**€100 excl. VAT**
per year when paid yearly (2 months free)	**€1,000 excl. VAT**
per employee per working day	**€0.19**
Manual tracking saved per year	**50 h**

€4 per active employee per month, minimum €39, excl. VAT (17 %). Manual tracking saved: assumption of 10 minutes per employee per month. Cancellable at any time for the end of the period.

05 Getting started

- Create an account — two minutes, no payment details.
- Add employees one by one or import a CSV from payroll.
- Record days yourself or send employees their personal links.
- Free 30-day trial, no payment details; it ends by itself.

Free 30-day trial — no commitment homeoffice.lu/en/business

Sources: Frontaliers Grand Est, STATEC