

HELP · EMPLOYEES AND CROSS-BORDER WORKERS

# homeoffice.lu — Help for employees

Everything you need for the calculator, the counter, the homeoffice.lu – 34 days app and the personal link from your employer. Working in HR? The employer manual is in the next tab.

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## Chapter 1

# The 34-day rule in short

What counts, what doesn't, and why day 35 changes everything.

If you live in **France, Belgium or Germany** and work for a Luxembourg employer, your salary stays taxable in Luxembourg as long as you work no more than **34 days a year** outside Luxembourg. On day 35, it is not just the extra days that become taxable in your country of residence: **every day worked outside Luxembourg** does, from the first.

## What counts as a day outside Luxembourg

- **Home office** at home or anywhere else outside Luxembourg.
- **Business trip**, work at a client abroad.
- **Training** outside Luxembourg.
- **Other work abroad** (trade fair, meeting, site visit...).
- A working day that starts in Luxembourg and ends elsewhere generally counts as a full day outside Luxembourg.

## What doesn't count

- Days worked in Luxembourg.
- Holidays, public holidays and weekends you don't work.
- Sick days.

## Part-time and joining during the year

The threshold is reduced in proportion to your working time and, in the year you join or leave, to your period of employment. homeoffice.lu always rounds **down**, to be safe.

| Situation                   | Calculation                | Threshold      |
|-----------------------------|----------------------------|----------------|
| Full-time, whole year       | $34 \times 100 \%$         | <b>34 days</b> |
| Part-time 80 %              | $34 \times 80 \% = 27.2$   | <b>27 days</b> |
| Part-time 50 %              | $34 \times 50 \% = 17$     | <b>17 days</b> |
| Joined on 1 July, full-time | $34 \times 184/365 = 17.1$ | <b>17 days</b> |

## Social security: a separate rule

To stay covered by Luxembourg social security (CCSS), **home office** in your country of residence must stay **below 49.9 %** of your working time. With 230 working days, that is at most **114 home office days**. Business trips and training don't count here. It is a different counter from the tax threshold: you can go over 34 days without affecting your coverage.

### EXAMPLE

Julie lives in Thionville, works full-time and has 1 home office day a week. Over 46 working weeks that is 46 days: she passes 34 days around mid-September. All 46 days then become taxable in France.

With **3 home office days a month** plus 4 training days in Metz she reaches 40 days, still too many. With **2 days**

**a month** plus training ( $24 + 4 = 28$ ) she keeps a margin of 6 days.

homeoffice.lu is a record-keeping tool, not tax advice. Rules can change and your situation may have special features: if in doubt, ask your HR team, your tax adviser or the tax authorities.

## Chapter 2

# The calculator on the home page

Know in ten seconds how many days you have left.

1. Choose your **Country of residence**: France, Belgium or Germany.
2. Enter your **Contractual working time**: 100, 80, 75 or 50 %.
3. Use + and ? to set the **Days already worked outside Luxembourg** this year.
4. Enter your **Planned remote days per week** to see when you will reach the threshold.

The result appears at once: days left, status (**Comfortable margin**, **Getting tight** from 5 days left and at the threshold, **Threshold exceeded**) and the social security bar at 49.9 %. That bar uses all the days entered; for social security, only home office days actually count.

**Print or save as PDF** creates a clean page for your records. **Email the PDF** sends it to you: the address is only used to send it, nothing is stored.

Neither the calculator, the counter nor the app take a mid-year start into account. Work out your threshold with the table in chapter 1, or use your employer's personal link, which adjusts it automatically.

## Chapter 3

# My counter in the browser

A personal calendar with no account, which stays on your device.

Below the calculator, **My counter** is a calendar of the year where you mark each day outside Luxembourg. The data stays **in your browser** on this device: nothing is sent to homeoffice.lu.

1. Choose a mode: **Home office**, **Business trip / training** or **Clear**.
2. Click the days concerned. Weekends cannot be clicked.
3. The total is carried over automatically to the calculator above.

The last four days before the threshold are highlighted; a warning appears when 5 or fewer are left.

## The buttons

- **Share my counter** creates a square image of your status, handy for a message.
- **Send to my HR team** prepares an email to your HR team with a link to the employer offer.
- **Export (CSV)** downloads the list of your days for Excel or your records.
- **Clear the year** resets everything after confirmation.

Because the data is stored in the browser, it disappears if you clear the site data or change device. Export to CSV regularly, or switch to the app.

You can add homeoffice.lu to your phone's home screen: the counter then works like a small app, even offline.

## Chapter 4

# The homeoffice.lu – 34 days app

Free, no account, no ads. It asks you one question in the evening and keeps count for you.

The app for iPhone and Android is free, with no purchases or ads, and works without an account. The download links, the full presentation and the PDF guide are on the **The app** page.

## Day to day

- **The evening question:** at 7 pm (adjustable) a notification asks where you worked. Answer right in the notification: home office, Luxembourg or business trip.
- **The Friday check** at 5 pm, if you turn it on.
- **An alert** when only 5 days are left, and at the threshold.
- **The widget** shows the days left on your home screen.
- **Workplace detection** (optional): if your phone was at your workplace, the app doesn't ask at all. Location is analysed on the phone only; per day, only "Luxembourg yes/no" is kept.

## Your records

The app creates an **annual statement as PDF** with your name and signature, and a CSV export. You can add a note to each day (client, hotel, training...).

## Linking the app to your employer

If your employer uses homeoffice.lu, they give you a **QR code** or a personal link. In the app: **Settings > Link to my employer** > scan the code or paste the link. Your confirmed days are then sent to your HR team (date, type and any note, **never location**). HR entries take precedence: if HR has already entered a day, the app shows their version.

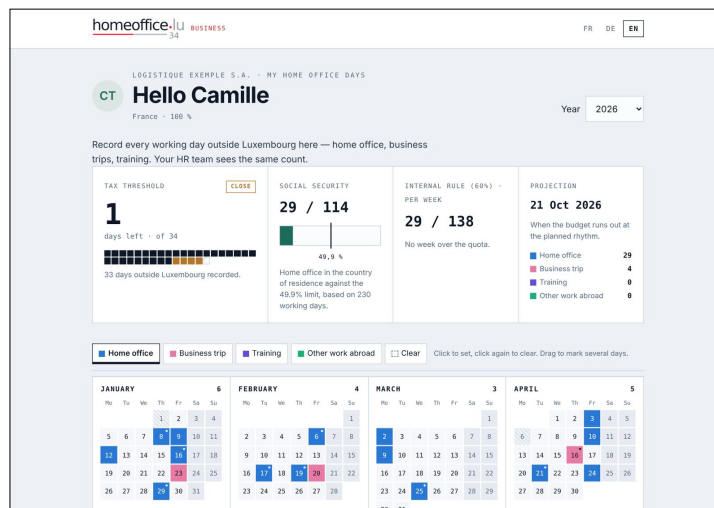
Used "My counter" on the website? Tap **Move to the app** below the counter (on a computer, scan the QR code shown with your phone): the app takes over your days.

## Chapter 5

# Your employer's personal link

If your company uses homeoffice.lu, you record your own days, with no account or password.

Your HR team sends you an email “**Your home office days at ...**” with a personal link, or shows you a QR code. The link opens **your** calendar, and only yours.



An employee's personal page: tax threshold, social security, internal rule and calendar.

## Recording your days

1. Choose the type of day: **Home office**, **Business trip**, **Training** or **Other work abroad**.
2. Click a day to mark it, click again to clear it. Drag across several days to mark them in one go.
3. Saving is automatic: “Saved” appears at the top of the calendar.

For a regular pattern, open **Enter recurring days in one go**: for example **every Friday home office from 1 September to 31 December**. Weekends and Luxembourg public holidays are skipped automatically.

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The same link on a phone.

## Good to know

- Only enter days **worked outside Luxembourg**. Holidays, sick days and days in Luxembourg stay empty.
- Days entered by **HR take precedence**: you cannot change them. If a day looks wrong, talk to your HR team.
- **Annual statement (PDF)** downloads your statement with two signature lines (employee and employer).
- Your employer sees your days and their type, **never the exact place**.
- Don't pass the link on: anyone who has it can enter days in your name.
- The same QR code also links the app to your employer (chapter 4).

The link no longer works? Your HR team may have renewed it, archived you or turned off personal links: ask them for a new link. If the page opens but no longer accepts entries, the company's access is suspended; you can only view.

## Chapter 6

# Your data

- **Calculator and counter:** everything is calculated in your browser. Nothing is stored on our side.
- **App:** your days stay on the phone. Nothing is sent until you link the app to an employer.
- **Employer link:** your days are stored for your employer, who is responsible for them. They see date and type, never your location.
- **Email alert:** your address is only used to write to you. Every email contains an unsubscribe link that deletes your sign-up.

Details and your rights (access, correction, deletion): see **Legal notice and privacy** and **Privacy – app**.

**Chapter 7**

## Frequently asked questions

**Does a day spent half in Luxembourg count?**

As a rule, a working day spent partly outside Luxembourg counts as a full day outside Luxembourg. Enter it, and check with your HR team whether anything different applies to you.

**Do business trips count for social security too?**

No. The 49.9 % limit only concerns home office in your country of residence. Business trips and training count towards the 34-day tax threshold, not social security.

**I live in Luxembourg. Is the tool useful for me?**

There is no 34-day threshold for you. Your employer may still have an internal home office rule, which you see on your personal link.

**I'm changing phone. Will I lose my days?**

In the app, export your days (CSV/PDF) or link the app to your employer: your days are then also held there. In the browser, export the CSV before switching.

**Can my employer see where I am?**

No. Neither the personal link nor the app sends your location. Only the date, the type of day and, in the app, any note are sent.

**Is my statement proof?**

It is a useful record, especially when signed by you and your employer, but it is not an official certificate. Keep your other documents too (diary, expense reports, invitations).

**Can't find the answer?**

Write to us at [hello@homeoffice.lu](mailto:hello@homeoffice.lu). We reply in English, French, German and Luxembourgish, usually the same day.  
[hello@homeoffice.lu](mailto:hello@homeoffice.lu)