



Sustainability@Leave

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Parenting Leave Policies in Luxembourg and Socio-Economic Inequalities





Parenting Leaves in Luxembourg: Types of Leave and Design Elements



Parenting Leave Policy in Luxembourg

- **Maternity Leave:** it comprises 20 compulsory weeks at full pay, covering mothers before and after childbirth. Tak-up is obligatory, used as a health-related provision.
- **Parental Leave:** it is an individual, non-transferable entitlement of four to 20 months per parent, with earnings-related benefits and full-time, part-time or fractioned options. The benefit paid during is calculated on the basis of income and hours worked on average during the 12-month period preceding the start of the leave and the leave option chosen.
- **Paternity Leave:** it gives the right to take ten working days off per child in the case of the birth or adoption of a child aged less than 16 years. The first two of leave are paid by the employer and cover 100 per cent of earnings; from the third day (onwards, the leave paid by the employer is reimbursed to the employer by the with a ceiling equal to five times the social minimum wage of an unqualified worker.



Parenting Leave Policy in Luxembourg : recent changes

- Parental Leave introduced in Luxembourg in 1999 (3 years after the EU directive deadline).
- A major reform introduced in 2016:
 - parental leave became **more accessible to parents on less secure work contracts** (a year's employment was still required but newly it could be with different employers),
 - **the period in which leave could be taken was extended (up to the child reaching six years of age from five, or twelve years of age for an adopted child up to five years after the adoption),**
 - if both parents are eligible for parental leave, they **can now take it at the same time,**
 - **the forms of parental leave increased from two to six alternatives:** four or six months full-time, eight or twelve months part-time, eight hours of leave per week over a period of 20 months, or four periods of a month of parental leave over a period of 20 months.
 - **the flat-rate parental leave benefit was changed to an earnings-related benefit** (still paid by social security). Under the Luxembourg Social Security Code, the minimum corresponds to the social minimum wage for an unqualified worker, while the upper limit equals five-thirds of that wage (in 2026, minimum: €2,771.33 and maximum: €4,618.88 gross per month).





Inequality-Reducing and Inequality-Generating Elements of Parental Leave Design in Luxembourg



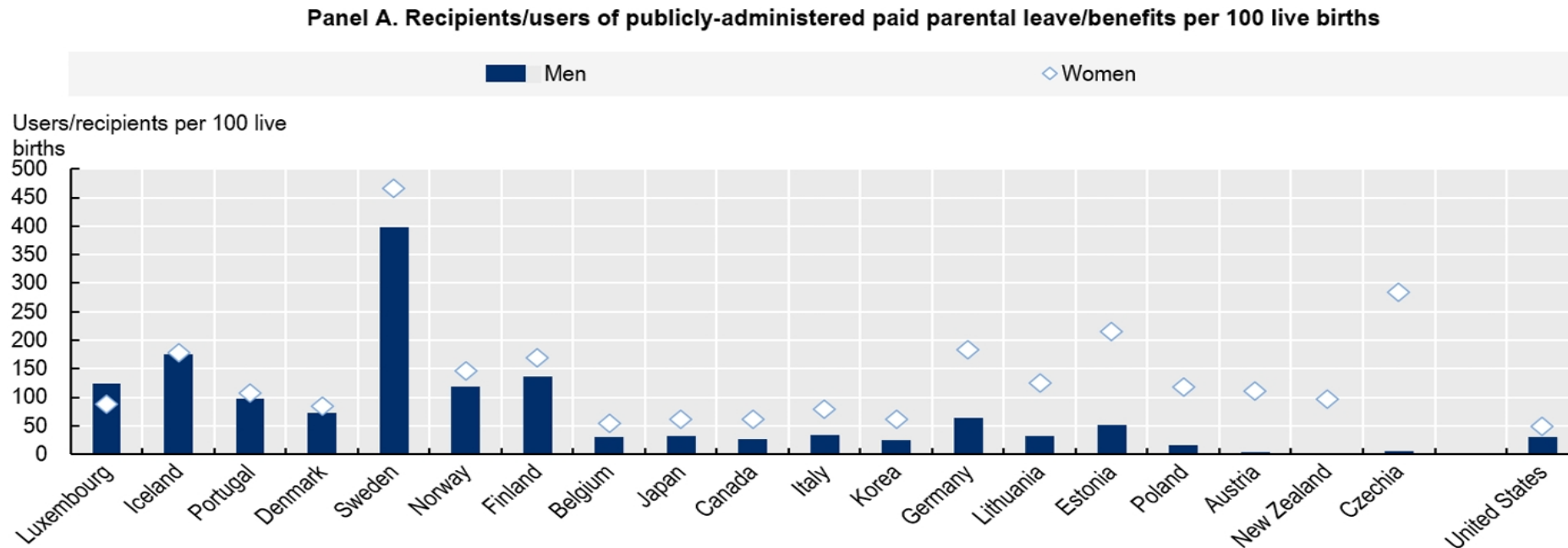
Who is eligible, who not?

- Parents must be affiliated with Luxembourg's social security system and have been continuously employed or self-employed for at least 12 months immediately before their leave begins.
- They must work at least ten hours per week. Available leave arrangements depend on working hours: full-time leave requires at least ten hours, part-time leave at least 20 hours, and fractioned leave 40 hours per week.
- Employees on permanent contracts must have completed their probationary period, while fixed-term employees are eligible only if their contract extends beyond the end of their parental leave.
- When a parent changes employer during the preceding 12 months or during parental leave, eligibility is subject to the new employer's agreement.
- Same-sex parents are eligible.
- Parents whose spouse does not work may take leave if it begins within three weeks of the child's birth or adoption.
- Leave must start before child reaches the age of 6 years.
- Unemployed parents are not eligible.



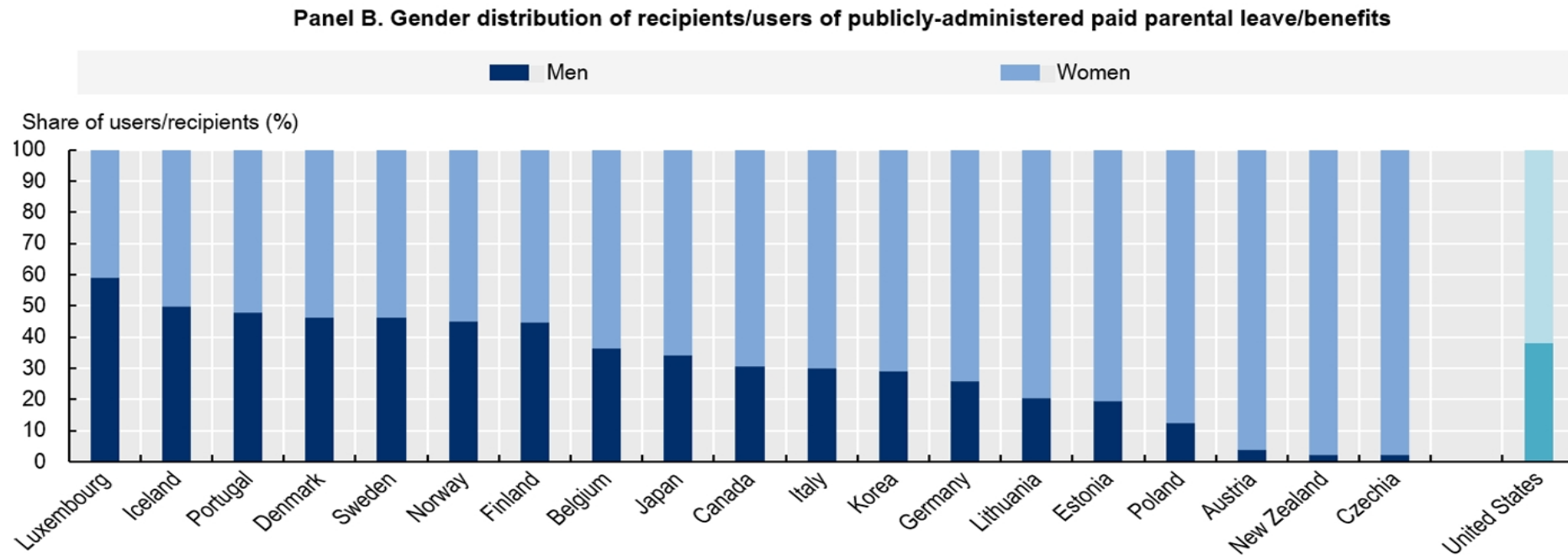
What do we know about take-up rates? Comparison.

- **Comparative OECD data – leave use.** (Source: OECD (January 2026) Parents' use of childbirth-related leave. https://webfs.oecd.org/Els-com/Family_Database/PF2-2-Use-childbirth-leave.pdf). Note: The OECD does not calculate these rates based on the truly eligible population (as take-up rates ideally should), but rather per 100 live births (i.e. a crude proxy for eligibility).



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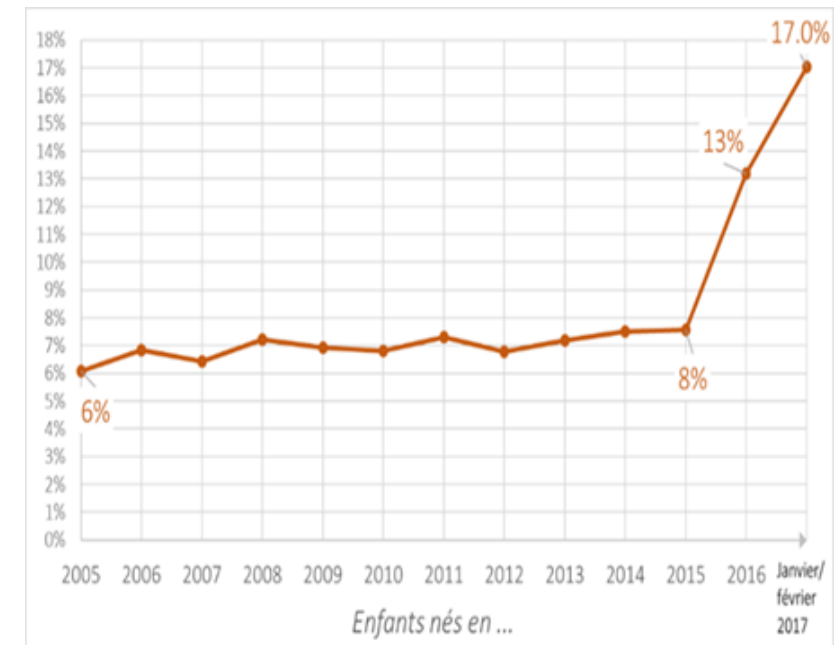
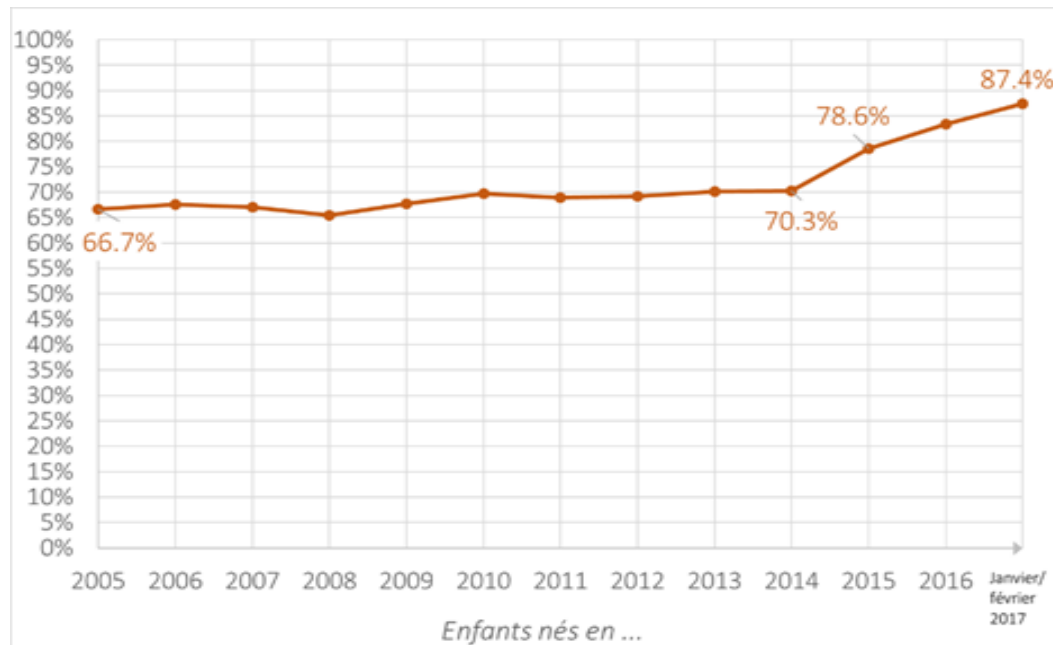
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What do we know about take-up rates? Evolution and gender

- Luxembourg: Take-up rate calculated as the percentage of eligible mothers and fathers (respectively) who took parental leave with six years after childbirth.
- Parental leave take-up among parents (mothers and fathers separately) of children born between 2005 and 2017.

Source: Valentova, M., Amjahad, A., Genevois, A.S., Leduc, K., Maas, R. (2020) L'évaluation Court-terme des résultats de la réforme du congé parental de 2016. Rapport financé par le Ministère de la Famille, de l'Intégration et à la Grande Région,. Available at : <https://mfsva.gouvernement.lu/fr/publications/etude-analyse/parental.html>



Parental leave take-up rates and inequality?

- **Most recent data of the Inspection générale de la sécurité sociale (IGSS)** using social security records of the population of people residing and working in Luxembourg, **based on cohorts of children born in 2017 and 2018 followed six years after the childbirth:**
 - among parents of children born in 2017, 64.8 per cent took parental leave within six years of childbirth, **including 83.1 per cent of mothers and 53.0 per cent of fathers** (source: Inspection générale de la sécurité sociale, March 2025, Le recours au congé parental des parents des enfants nés en 2017, Aperçu no. 27).
 - among parents of children born in 2018, the overall take-up rate increased to 69.4 per cent, **reaching 86.1 per cent among mothers and 58.3 per cent among fathers** (source: Inspection générale de la sécurité sociale, November 2025, Le recours au congé parental des parents des enfants nés en 2018, Aperçu no. 32).
- **Besides gender differences**, there are other substantial factors related to parental leave take-up inequalities, such as individual and household earning capacity/salary, number of children, individual and couple preferences and beliefs, structural factors such as availability of childcare etc. **I would like focus on factors related to workplace characteristics –underdeveloped due to lack of comprehensive data at employer-level that researches may link with individual or household records.**



Parental leave take-up rates and inequality? Company size.

Source: Inspection générale de la sécurité sociale, November 2025, Le recours au congé parental des parents des enfants nés en 2018, Aperçu no. 32.

Company size – only private sector included	Mothers	Fathers
1-4 employees	76.9%	46.7%
5-19 employees	82.4%	49.5%
20-49 employees	86.9%	51.2%
50-249 employees	86.3%	56.1%
250 or more employees	86.7%	60.3%
Overall, private-sector employees	85.2%	57.7%



Parental leave take-up rates and inequality?

- **Company size (only eligible private employees) :**
 - Take-up is lowest in companies with 1-4 employees: 76.9% for mothers and 46.7% for fathers.
 - Among fathers, take-up increases steadily with company size, reaching 60.3% in companies with at least 250 employees: 13.6 percentage points above the smallest-company category.
 - Among mothers, take-up rises by 9.8 percentage points between companies with 1-4 employees and those with at least 250, but is already highest in the 20-49 category (86.9%).
 - The gender gap narrows from 30.2 percentage points in the smallest companies to 26.4 percentage points in the largest. Overall private-sector take-up is 85.2% for mothers and 57.7% for fathers.

Note: Results in line with the existing research by Plesova et al., 2026; Valentova, 2025; Valentova et al., 2025; Valentova et al., 2024, Amjahad et al., 2023.



Parental leave take-up rates and inequality? Economy sector.

Source: Inspection générale de la sécurité sociale, November 2025, Le recours au congé parental des parents des enfants nés en 2018, Aperçu no. 32.

Economic sector	Mothers	Fathers
A - Agriculture, forestry and fishing	81.8%	72.5%
B and C - Mining and quarrying; manufacturing	84.6%	67.2%
D - Electricity, gas, steam and air-conditioning supply	83.9%	75.0%
E - Water supply; sewerage, waste management and remediation activities		74.2%
F - Construction	82.1%	56.2%
G - Wholesale and retail trade; repair of motor vehicles and motorcycles	86.3%	61.2%
H - Transportation and storage	89.0%	56.1%
I - Accommodation and food service activities	82.6%	66.3%
J - Information and communication	85.4%	51.9%
K - Financial and insurance activities	89.8%	50.6%
L - Real estate activities	79.0%	52.5%
M - Professional, scientific and technical activities	88.7%	48.5%
N - Administrative and support service activities	78.2%	65.7%
O - Public administration	93.0%	64.9%
P - Education	73.0%	49.6%
Q - Human health and social work activities	86.8%	66.2%
R - Arts, entertainment and recreation	74.5%	65.6%
S - Other service activities	83.5%	72.4%
T - Households as employers; undifferentiated goods- and services-producing activities of households for own use	81.5%	-
U - Extraterritorial activities	-	-
Z - Undetermined	71.9%	49.2%
Overall	86.1%	58.3%

Parental leave take-up rates and inequality?

- **Economy sector (all eligible parents):**
 - Mothers: highest take-up in public administration (93.0%); lowest in education outside the public sector (73.0%).
 - Fathers: highest take-up in electricity supply (75.0%); lowest in professional activities (48.5%).
 - Gender gaps are largest in professional activities (40.2 percentage points) and finance (39.2 points).

Note: Results in line with the existing research by Plesova et al., 2026; Valentova, 2025; Valentova et al., 2025; Valentova et al., 2024, Amjahad et al., 2023.



Final Discussion



Parenting Leave Policies in Luxembourg and Inequalities

- **Research gap:** exploring the effect of inequalities in parental leave take-up on various outcomes such as parents and children's health, labour market outcomes, exploring unintended effects of the parental leave policies. Macro/structural as well as individual factors related to take-up inequalities widely researched, however gaps remain with respect to couple-related and workplace characteristics and causal relationships.
- **Focusing on workplace factors related to leave take-up.** Qualitative and quantitative research from Luxembourg (IGSS, 2026; Plesova et al., 2026; Valentova, 2025; Valentova et al., 2025; Valentova et al., 2024, Amjahad et al., 2023.) suggest that employers' role in implementation of parental leave policy is very important and that **there are huge differences between workplaces. Parental leave implementation based on an 'one-size-fits-all' strategy is insufficient.** Regulations should account for organisational diversity, reduce dependence on informal agreements between managers and employees, and ensure fair treatment across job types.
- **The wider use of parental leave among fathers may mean that some discrimination and barriers traditionally faced by mothers also begin to affect fathers.** Employers may become more cautious about hiring people of particular ages or in particular family situations, irrespective of gender. Increased gender-neutral use of parental leave may therefore produce more gender-neutral discrimination against potential parental leave users (unintended second-order effects).
- These claims are supported by causal evidence provided by Ahmed et al. (2025) using a field experiment to examine hiring discrimination in the Swedish labour market against candidates who indicated an intention to take part-time parental leave. Candidates (both mothers and fathers) who reported plans to take parental leave had approximately half the likelihood of receiving an invitation to a job interview compared with candidates who did not mention such plans.



References

Sources not entirely listed in the presentation:

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