

In case of discrepancies between the French and the English text,  
the French text shall prevail

# **Report S 2.9-L**

## **Staff report - Luxembourg entity**

### **Reporting instructions**

**November 2021**

## Contents

1	Introduction .....	3
1.1	Reporting population .....	3
1.2	Frequency and reporting deadlines .....	3
2	Information to be provided.....	4
2.1	Sub-table 1: End-of-period stock.....	5
2.1.1	The different types of breakdowns.....	5
2.2	Sub-table 2: Movements of staff.....	7
2.2.1	The different types of breakdowns.....	7

## **1 Introduction**

### **1.1 Reporting population**

Report S 2.9-L must be provided by all resident credit institutions regardless of their legal status.

### **1.2 Frequency and reporting deadlines**

Report S 2.9-L must be provided to BCL on a quarterly basis no later than 20 calendar days after the end of the reference period.

The BCL establishes and publishes, on its website, a calendar with the remittance dates for statistical reports.

S 2.9-L	Reporting instructions	3 / 10
---------	------------------------	--------

## 2 Information to be provided

Report S 2.9-L is divided into two sub-tables, namely:

- Sub-table «1» which provides information on staff on a specific date, in terms of headcount and full-time equivalent (FTE)
- Sub-table «2» which provides information on the evolution of the workforce detailing the flow of personnel, that is to say the new arrivals and departures while providing details thereon.

Given their respective objectives, the two sub-tables cover specific breakdowns which are described below.

However, for both sub-tables, staff is disaggregated according to its skill level by distinguishing three categories, namely:

- Up to BAC  
 This category includes all the employees who:
  - Have not completed their secondary education offered by schools and/or colleges
  - Have successfully completed high school (*Abitur* in Germany / Bachelor in France) offered by colleges whose qualification normally provides access to university higher education
- BAC+2 and BAC+3  
 This category includes all employees whose skill level corresponds to the level of the first cycle of studies lasting two or three years and leading to a first degree called - according to the countries - DEUG (*diplôme d'études universitaires générales*), BTS (*Brevet de Technicien Supérieur*), DUT (*Diplôme Universitaire de Technologie*), DEUST (*Diplôme d'Études Universitaires Scientifiques et Techniques*) as well as, according to the Bologna process, to a license, a bachelor, etc.
- Higher than BAC+3  
 This category includes all employees who successfully completed a second cycle of studies leading to a master's degree / master I or II, doctorate, graduate, post graduate, PhD, in accordance with the Bologna process.

It is important to carry out the classification according to studies of the employee and not

S 2.9-L	Reporting instructions	4 / 10
---------	------------------------	--------

through the level of remuneration usually corresponding to a level of qualification.

## **2.1 Sub-table 1: End-of-period stock**

All staff employed by the reporting agent and bound to the latter by contract should be reported, even staff hired under a fixed term contract, a traineeship and/or a part-time job.

It is important to include blue-collar workers, as well as cleaning and maintenance staff if they are bound to the reporting credit institution by contract. The managerial staff must also be included.

The following are not to be reported:

- persons employed in a branch and/or an office abroad

### **2.1.1 The different types of breakdowns**

The information to be provided must be broken down according to the following five criteria:

- The gender of employees
- The residence of employees
- The category, which distinguishes between total staff and those working part-time
- The type, which distinguishes between the headcount of employees or the FTE
- The level of qualification of employees

#### **2.1.1.1 Gender of employees**

A distinction has to be made between male and female employees.

#### **2.1.1.2 Residence of employees**

A distinction must be made between resident (Luxembourg) and non-resident employees.

It is important to report the breakdown according to the residency of the employees and not their nationality. For instance, a Belgian citizen living in Luxembourg is considered as a resident whereas a Luxembourg citizen resident in Belgium is considered as a non-resident.

### 2.1.1.3 The category

A distinction must be made between:

- The overall number of employees (simple headcount) regardless of their working time
- Employees working part-time

For the purpose of this report, an employee working part-time is an employee who works less than 100% of the legal working time (40 hours a week)

### 2.1.1.4 The type

A distinction must be made between:

- Headcount total  
The item «Headcount total» includes the total number of employees obtained by simply counting employees regardless of their respective working hours. Thus, an employee working part-time accounts here for the same headcount as an employee working full-time.
- Headcount part-time  
This item is the head-count of all the employees working part-time. The figure reported here must be lower than the total headcount described above.
- Full-time equivalent (FTE)  
The item «Full-time equivalent» is defined as the number of hours worked divided by the average annual hours worked in full-time jobs. Here, the FTE refers to the headcount part-time. Thus, the figure reported for this item must be lower than the number of staff working part-time.  
Thus, for example, an employee working at 50% of normal working time is recorded as a 0,5 FTE, an employee working at 75% of normal working time is recorded as 0,75 FTE and so on.

## 2.2 Sub-table 2: Movements of staff

This sub-table provides information on the evolution of the staff detailing the inflows of personnel (new arrivals) as well as the outflows (departures) while providing details on these movements.

### 2.2.1 The different types of breakdowns

The information to be provided must be broken down according to the following five criteria:

- The gender of employees
- The residence of employees
- The category, which distinguishes between employees who joined the bank and those who left
- The type, which distinguishes between the type of contract offered to new employees and/or the underlying reason regarding outflows
- The level of qualification of employees

#### 2.2.1.1 Gender of employees

A distinction has to be made between male and female employees.

#### 2.2.1.2 Residence of employees

A distinction must be made between resident (Luxembourg) and non-resident employees.

It is important to report the breakdown according to the residency of the employees and not their nationality. For instance, a Belgian citizen living in Luxembourg is considered as a resident whereas a Luxembourg citizen resident in Belgium is considered a non-resident.

### 2.2.1.3 The category

A distinction must be made between employees:

- Who joined the reporting agent during the quarter
- Who left the reporting agent during the quarter
- Who remain employed by the reporting agent but who are absent for a long period

### 2.2.1.4 The type

A distinction must be done between:

- Inflow
  - New recruitments CDD  
This refers to employees newly recruited during the quarter under a fixed-term employment contract, regardless of the initial duration of the contract.
  - New recruitments CDI  
This covers employees newly recruited during the quarter under a permanent employment contract.
  - New recruitments traineeship or assimilated  
This pertains to the employees newly recruited during the quarter who have been offered a traineeship or an assimilated contract<sup>1</sup>.
  - Other arrivals  
This item could cover employees newly recruited during the quarter not included in any of the preceding categories. This item could also be used to register the changes in residence or diploma of current employees, compared to the previous quarter. In this case, the change should also be computed in the «Other departures» section.
- Outflow
  - Resignations  
This item covers employees who resigned and left the reporting agent during the quarter.

---

<sup>1</sup> This item may include the contracts such as the employment contract support (CAE) and the employment initiation contract (CIE) as foreseen by Luxembourg law. On the other hand, it can also be, for example, an international volunteering in companies (VIE), introduced in France by the law of 14 March 2000 which allows companies to send young people up to 28 years on a professional mission abroad for a flexible period of 6 to 24 months, renewable once within this limit.



This item also includes employees who left the reporting agent on a voluntary basis in the context of a social plan.

Only those employees who effectively left the reporting agent during the reference period should be included, while those who have merely given notice but are still working for the reporting agent should be excluded.

– End of contract

This item pertains to employees who left the reporting agent during the quarter because their fixed-term employment contract has expired.

– Lay-offs

This refers to employees who have left the reporting agent during the quarter following a lay-off.

Only those employees who effectively left the reporting agent during the reference period should be reported, while those who have merely been given notice regarding the termination of their employment contract should be excluded.

– Transfer within the group

This item covers employees who left the reporting agent during the quarter following a transfer to another entity of the group.

Only those employees who actually left the reporting agent during the reference period should be reported, while those who have applied for and/or accepted another job but have not yet made the transfer should be excluded.

– Early retirement

This item refers to employees who left the reporting agent during the quarter after submitting their application for early retirement.

Only those employees who actually left the reporting agent during the quarter should be reported, while those who made the request for early retirement but have not yet left the reporting agent because their request is being processed should be excluded.

– Retirement

This item pertains to employees who left the reporting agent during the quarter because they have exercised their right to retire.

Only those employees who actually left the reporting agent during the quarter should be reported, while those who have applied for retirement but have not yet left the bank should be excluded.

- Other departures  
This could refer to employees who left the reporting agent during the quarter for reasons other than those mentioned above. This is, for example, the case if an employee passes away.  
This item could also be used to register the changes in residence or diploma of current employees, compared to the previous quarter. In this case, the change should also be computed in the «Other arrivals» section.
- Other
  - Unpaid leave  
These are employees who are part of the staff of the reporting agent but who are on unpaid leave.
  - Maternity leave / Parental leave / Long-term sick leave  
These are employees who are part of the staff of the reporting agent, but who are either on maternity leave, on parental leave or long-term sick leave. The latter is defined as sick leave exceeding 77 days, that is to say from that point in time when Social Security (CNS) takes over the employee's remuneration in case of incapacity to work. Regarding maternity and parental leave, reporting agents should refer to legal definitions prevailing in Luxembourg.