



Luxembourg Solutions

Tenebras Sàrl are specialist providers of contract management solutions for contractors working in Luxembourg. We want to be your partner of choice based on our competence, superlative service, choice of solutions, high retentions and fair pricing.

As part of a global contract management organisation we offer an international perspective to our local offerings. In other words, we are **glocal** – global yet local.

We ensure that contractors, recruitment business and their corporate clients all stay within the law and that

the immigration, tax, social security, employment and labour-leasing laws are all fully observed.

Our unique compliance portal provides you with accurate real-time information on the compliance status of all our contractors.

For the contractor, he or she is assured of the very highest retentions possible under the law, excellent service and fees that are the best value for money obtainable.

“ The purpose of Tenebras Sàrl is to provide all our clients – contractors, recruitment businesses and corporate clients with the most appropriate immigration, tax and social security solutions that are possible under law.

We aim to provide these solutions offering the highest level of service, surpassing the offerings of competitors and exceeding the expectations of our clients.

We aim to be regarded as the most highly reputed company in Luxembourgish contract management. ”

Tenebras Sàrl

6, rue Pierre Mergen
L-7397 Hunsdorf
Luxembourg

Tel: +352 62 167 7847

Switzerland Head Office

Chemin de Précossy 7
Case Postale 2123
CH-1260 Nyon

Tel: +41 22 365 4620
Fax: +41 22 365 4621

United Kingdom

68, Lombard Street
London
EC3V 9LJ

Tel: +44 20 7017 3110
Fax: +44 20 7017 3119

Cyprus

Office No. 304
3rd Floor, Bridge Tower
4 Alexandrias Street
3013 Limassol

Tel: +357 25 820 640 / 641
Fax: +357 25 341 027



Self-Employed Solution

Employed Solution

Retention (for a typical contractor)	61% (±7%)*	56% (±6%)*
Eligibility	<ul style="list-style-type: none"> • EU/EEA nationals • Non-EU/EEA nationals who have a residency permit allowing them to work as self-employed • A minimum requirement of a bachelor's degree 	<ul style="list-style-type: none"> • All nationals • No degree required
Work Permits	<ul style="list-style-type: none"> • Non EU/EEA nationals must obtain themselves 	<ul style="list-style-type: none"> • Our Luxembourgish company can sponsor work permits • Work permit: 1850 euros • Residence permit: 1150 euros
Features	<ul style="list-style-type: none"> • The contractor works in Luxembourg as a self-employed person • A self-employed contractor may claim various business expenses which reduce the tax charge • Tenebras Sàrl will apply for the trading licence on behalf of the contractor • Taxes are paid quarterly in advance during the year based on the tax due in the last assessed year (in the first year a self-assessment is made to calculate and pay taxes) • Social security charges are 25% of gross income (in the first year the contractor may pay the min. monthly amount of EUR 461.77) 	<ul style="list-style-type: none"> • The contractor is employed by Tenebras Sàrl (the Employer) • The Employer runs a payroll and deducts the necessary tax and social security costs • The employer and employee social costs are part of the contract value • Tenebras Sàrl can sponsor the work permits if required
Benefits	<ul style="list-style-type: none"> • Higher retention than being an employee due to the possibility to deduct the entire social security contributions and relevant business expenses • Flexibility in choosing own working hours and place; possibility of holding simultaneous contracts • Social security contributions may be reduced by obtaining an A1 in the contractor's home country • We prepare the accounting and tax returns for the contractor • Tenebras Sàrl is expert in Luxembourgish tax and social security 	<ul style="list-style-type: none"> • Easy to implement • Open to non-EU/EEA nationals and non-graduates • Eligibility for unemployment benefits • Attractive to lenders • Immigration services • Tenebras Sàrl is expert in Luxembourgish tax and social security
Registrations	<ul style="list-style-type: none"> • Tenebras Sàrl will ensure all required registrations for taxes and social security, as well as obtain a trade licence for working as self-employed in Luxembourg • The only registration the contractor must do in person is registration at the town hall 	<ul style="list-style-type: none"> • Tenebras Sàrl will ensure all required registrations for taxes and social security in Luxembourg • The only registration the contractor must do in person is registration at the town hall
Fees	<ul style="list-style-type: none"> • 5% of the monthly invoice value 	<ul style="list-style-type: none"> • 7.5% of the monthly invoice value

* Illustrated projections do not take into account any additional taxable income you may have, other than for this assignment.