GLOSSARY

1 Enterprise

An enterprise is the smallest combination of legal units producing goods or services, with its own decision-making autonomy (especially concerning resource allocation). It may carry out one or more activities at one or several locations and may consist of a single or several legal units.

(Council Regulation (EEC) No 696/93)

2 Continuing vocational training (CVT)

Continuing vocational training comprises measures with the following characteristics:

- advance planning and clear separation from routine work
- aimed at developing skills beyond regular work tasks
- financed at least partly by the enterprise (directly or indirectly, e.g. training funds, paid release time)
- taken by staff employed under a contract (including owners and unpaid family workers)

Excludes:

- apprentices, trainees, subcontractors
- initial vocational training (def. 3)
- learning by doing or incidental learning

3 Initial vocational training (IVT)

Initial vocational training refers to dual systems combining theoretical education with in-company practical training for a specific occupation, meeting the following criteria:

- part of a formal school-based programme
- leading to a diploma or official certificate (secondary, post-secondary, or for the self-employed)
- minimum contract duration of six months
- the apprentice receives remuneration

4 CVT courses

Internal and external CVT courses (def. 6 & 7) are characterised by:

- clear separation from the workplace (held in training rooms or centres)
- organisation of time, place and content mainly by a trainer or training institution
- group-oriented content, typically supported by training materials

5 Other forms of CVT

Other, less formal forms of CVT are characterised by:

- close connection to work and the workplace
- a high degree of self-organisation (time, place, content)
- content tailored to individual workplace needs

5 types are identified:

a) planned on-the-job training (def. 8)
b) planned job rotation, exchanges, visits (def. 9)
c) planned CVT via conferences, workshops, seminars, fairs (def. 10)
d) planned CVT via learning or quality circles (def. 11)
e) planned CVT via self-directed learning/e-learning (def. 12)

6 Internal CVT courses

Internal CVT courses are developed, managed and content-wise controlled by the enterprise. Delivery may take place inside or outside the company.

7 External CVT courses

External CVT courses are developed, managed and content-wise controlled by external providers. The enterprise selects and purchases the courses, which may be delivered inside or outside the company.

8 Guided on-the job training

Guided on-the-job training consists of planned periods of training, instruction or practical experience in the workplace using normal work tools and real work situations.

9 Job rotation, exchanges, secondments or study visits

Job rotation within the enterprise and exchanges with other organisations count as CVT only if planned in advance and primarily aimed at skill development. Simple job transfers without a developmental purpose are excluded unless part of a defined development programme.

10 Participation in conferences, workshops, trade fairs & lectures

Participation in conferences, workshops, trade fairs and presentations counts as CVT only if planned in advance and primarily intended for learning.

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11 Learning or quality circles

Learning circles are groups that meet regularly to learn about work organisation, processes or workplaces. Quality circles focus on solving work- or production-related issues. Both count as CVT only when planned in advance and primarily aimed at learning.

12 Self-directed learning/e-learning

Self-directed learning consists of planned individual learning activities using suitable materials, in private, public or workplace settings (e.g. open or distance learning, video/audio/computer-based methods, library use). It must be part of a planned initiative; unstructured internet use and self-study within other courses are excluded.

13 Persons employed

The number of persons employed includes all full- and part-time workers, including:

- working proprietors
- partners working regularly in the enterprise
- unpaid family workers
- employees paid by the enterprise but working off-site (e.g. representatives, delivery staff, maintenance teams)
- part-time and seasonal workers
- persons temporarily absent (sick leave, paid leave, special leave, strikes)

Excluding:

- persons paid by another enterprise (e.g. contracted or seconded staff)
- persons absent and unpaid for the entire reference period (e.g. parental leave, long-term military service)
- apprentices/trainees under a training contract

14 Total number of hours worked

Actual hours worked include, for all employees except apprentices/trainees:

- regular working hours on-site or via telework
- overtime
- paid presence without active work and short paid breaks (e.g. coffee breaks)

Excluded: paid leave, public holidays, sick leave and paid meal breaks.

15 Total labour costs of persons employed

Total labour costs (excluding apprentices/trainees) cover all direct and indirect personnel costs:

a) direct cost: pay, bonuses, payments for days not worked, benefits in kind
b) indirect cost: statutory social contributions and family allowances, voluntary payments, other social expenditure, gross training costs, taxes minus labour-related subsidies

16 Agreements between the social partners

A collective agreement (CCT) is concluded between the social partners (employer associations and trade unions) after negotiations at national or sectoral level. It sets wages and working conditions and may also include provisions on vocational training, training funds or measures for older workers.

17 Contributions

This section records the contributions that the enterprise pays to public or collective funding schemes supporting continuing vocational training (e.g. Chamber of Trades or mandatory contribution systems within a sector). These payments are considered training costs for the enterprise, even if no employees participated in CVT during the year.

18 Receipts

This section records the subsidies and other financial support the enterprise has received from public or collective funding sources for continuing vocational training (CVT), such as grants from regional, sectoral, national or European funds, state subsidies or rebates, tax relief, private financing, etc. These receipts are used to calculate the net CVT costs and may be awarded even if no employees took part in CVT.

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19 Participants

A participant is any person who took part in at least one internal or external course during 2025. Each person is counted only once, regardless of how many courses they attended. This figure is used to determine the share of employees who participated in at least one course.

20 Paid working-time (in hours) spent on CVT courses

The number of paid working hours for internal and external courses includes the actual training time of all participants during 2025:

- Only paid working hours are counted, i.e. the time during which employees were attending the course or working with training materials
- only the hours that fall within 2025 are included

Excluded are:

- breaks, travel time and other periods outside the actual training
- for multi-week courses, only the time spent in the course itself counts, not the working days between the training days

21 Obligatory occupational health & safety courses

Under European Framework Directive 89/391/EEC, which forms the basis of the Luxembourg law of 17 June 1994 (as amended), employers must ensure that workers receive appropriate training in occupational health and safety. These mandatory courses take the form of task-specific measures adapted to workplace needs and include:

a) obligatory CVT activities such as forklift training, training for safety representatives, preventive services, or first-aid measures
b) obligatory CVT activities enabling employees to perform their work safely and protect themselves and others, often tailored to workplace conditions and workers' existing knowledge (e.g., regular fire-safety drills)

Please indicate the percentage of course hours dedicated to this type of training, as a share of all course hours (def. 20).

22 Providers of external CVT courses

Providers of external CVT courses are the persons or organisations that deliver the training.

23 Fees and payments

These are payments to external organisations for delivering CVT courses and related services. They include course fees, assessor and examiner costs, and fees for external trainers supporting internal courses. Excluding VAT.

24 Travel and subsistence payments

These are payments to participants for travel to training activities and for subsistence or daily allowances. Excluding VAT.

25 Labour costs of internal trainers for CVT courses

These are the direct and indirect labour costs of training-centre staff and other employees who are fully or partly involved in providing, designing, or managing internal or external CVT courses. Only the time actually spent on CVT should be counted. If exact labour costs are not available in enterprise records, they may be estimated using the number of trainers and their average remuneration plus indirect labour costs.

26 Costs for premises, equipment & materials for CVT courses

These costs include operating costs and annual depreciation of training rooms and equipment, as well as materials purchased specifically for CVT courses. Excluding VAT.

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