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New outplacement scheme

The Act of 26 December 2013 introducing a single status for manual and non-manual workers not only reforms notice periods and updates certain arrangements for terminating employment contracts, but also seeks to promote and spread the practice of outplacement for dismissed/redundant employees.

01 General outplacement scheme

The Single Status Act gives all employees the right to outplacement from 1 January 2014. The aim is to enable them to re-enter the labour market more quickly.

The pre-1 January 2014 outplacement arrangements for workers aged 45 and over remain in force but are now specific and residuary.

1 What is outplacement?

«Outplacement procedure» means a set of employer-funded advisory services and forms of guidance provided to individuals or groups by a third party known as a «service provider» directed towards enabling a worker through his own efforts and as quickly as possible to find employment or develop a self-employed business activity.

→ Use of a service provider

The employer must have the prescribed outplacement services delivered by a service provider operating:

- under its own sector or other industry rules; or
- under rules laid down in a works collective agreement; or
- as a public (e.g., Actiris) or private agency as a specialized and licensed outplacement provider; or
- under a regional, sub-regional or local initiative jointly run by the social partners (unions and employers).



→ Outplacement offered must meet quality criteria

The outplacement service offered by the employer's chosen service provider must meet a number of quality criteria. Among other things, the provider must:

- have insurance against accidents occurring during its performance of the outplacement assignment;
- respect the worker's privacy in the processing of personal data;
- at the end of the assignment, give the worker the records on him if he asks for them;
- not claim any non-performance of the employer's obligations as grounds for suspending or terminating the outplacement procedure;
- not interfere in contacts between the worker and potential employers;
- not influence dismissal/redundancy decisions;
- undertake to provide the maximum possible professional expertise and knowledge;
- give a clear and objective picture of its services, to which end the offer must include a number of things:
 - the minimum service content: a personal and job skills/experience assessment, psychological counselling at the worker's request, an action plan, and organizational and administrative help;
 - the objectives, including more specific or personalized aspects appropriate to the workers' age and skill levels;
 - the practical methods of support envisaged;
 - the starting date of the outplacement procedure;
 - the type of outplacement concerned - individual and/or group outplacement;
 - the worker's outplacement programme in the form of a document given to him setting out the steps to be taken, training and follow-up;
 - the place or places where the outplacement procedure is likely to be organized.

2 The workers concerned

The general outplacement scheme is for all private sector workers (and public sector contract staff) **dismissed/made redundant** by their employer from 1 January 2014 who are **entitled to at least 30 weeks' notice** or pay in lieu of either at least 30 weeks' notice or that part of the period of at least 30 weeks' notice still to run.

There is, however, no right to outplacement for workers:

- dismissed for serious misconduct; or
- made redundant in connection with restructuring.

Note that only a **dismissed/redundant worker** (one whose contract is unilaterally terminated by the employer) is entitled to the outplacement procedure. This therefore excludes a worker who resigns or whose contract is ended either by mutual agreement or by a frustrating event (force majeure), or by effluxion of time (for a fixed-term contract) or completion of the work (under a contract for clearly defined work).

3 Outplacement arrangements

The outplacement arrangements differ according to whether the dismissed/redundant worker is given pay in lieu of at least 30 weeks' notice or has to work out at least 30 weeks' notice.

Termination with pay in lieu of at least 30 weeks' notice

Outplacement measures provided – A worker dismissed/made redundant with pay in lieu of at least 30 weeks' notice (or pay in lieu of that part of such notice still to run) is entitled to:

- **60 hours of outplacement assistance** worth the equivalent of 1/12th of his annual pay for the calendar year preceding termination equal to a value of between €1,800 and €5,500. For part-time workers, the minimum and maximum values are prorated to their working hours.



This outplacement is valued for all measures at **4 weeks' pay**;

- **pay in lieu** of at least 30 weeks' notice, or the part of that notice still to run, of which **four weeks are reckoned** as the value of the outplacement.

Outplacement procedure – The outplacement procedure must run as follows:

- the employer must make the worker a valid offer of outplacement in writing within 15 days after the employment contract has ended;
- if the employer fails to offer outplacement to the worker within those 15 days, the worker may serve written formal notice on the employer within **39 weeks** after the expiry of that period;
- the employer must then make the worker a valid offer of outplacement in writing within **four weeks** of the date of the formal notice;
- the worker has **4 weeks** from the time when the employer makes the offer to accept or reject it in writing;
- the worker may not consent to start outplacement any earlier than when he is given notice of termination.



NB! – The written document in which the worker gives his consent can only relate to the outplacement proper.

Duration and phases of the procedure – The outplacement procedure takes place in three successive phases each comprising 20 hours' assistance spread over a **maximum** period of **12 months**:

- phase 1: **20 hours** in the **first 2 months** of the outplacement procedure; the aim in this phase is to help the worker draw up a personal assessment and job search strategy;
- phase 2: **20 hours** over the following **4 months**;
- phase 3: **20 hours** over the final **6 months**.

The different phases (1st to 2nd and 2nd to 3rd) follow on automatically unless the worker has notified the employer that he has found a new job or started up

in self-employment and does not wish to continue the procedure (the notice stops the procedure).

The procedure will also not start if the worker gives such notice before it does.

Loss of new job – procedure starts or resumes –

Where a worker who has notified the employer that he has found work with a new employer (see above) **loses that job within 3 months of starting it**, he can ask for the outplacement procedure to start or resume. If it has previously started it resumes in the phase where it stopped and runs for the time remaining. The outplacement procedure ends in any event after 12 months from when it started.

The worker must put in his application in writing within one month following the loss of the new job. If the worker wants to start the outplacement procedure and has not yet been offered it, the employer must offer it to him within **15 days** of his request.

Recovery of the right to 4 weeks' pay – The worker recovers his right to the four weeks' pay (= value of the outplacement) that were deducted from his pay in lieu if the employer fails to meet his outplacement obligations, i.e., if he:

- does not offer outplacement to a worker who has followed the procedure and who has served him formal notice;
- makes an offer of outplacement to the worker that does not comply with the regulation conditions and arrangements;
- does not actually implement the outplacement procedure despite having made a compliant offer to the worker.



NB! – **Until 31 December 2015**, a worker dismissed/made redundant with pay in lieu of notice **is entitled to refuse the outplacement** offered by the employer. If he does, he will be entitled to his full pay in lieu (i.e., including the 4 weeks outplacement value). If he accepts the employer's outplacement offer, however, 4 weeks' pay will be docked from his severance money.





From 1 January 2016, however, the pay in lieu will be reduced by 4 weeks (= value of outplacement) whether the worker accepts the outplacement or not. This means the worker will no longer be able to refuse the offer of outplacement made to him.

Termination by working out at least 30 weeks' notice

Outplacement measures provided – A worker who is dismissed/made redundant and is working out at least 30 weeks' notice is entitled to:

- **60 hours of outplacement.** The time spent on outplacement is taken out of the time for which the worker is entitled to time off to look for a new job during the notice period;
- **at least 30 weeks' notice.**

Outplacement procedure – The outplacement procedure must run as follows:

- the employer must offer the worker outplacement within **4 weeks** of the time when notice begins to run;
- if the employer fails to offer outplacement to the worker within those **4 weeks**, the worker may serve written formal notice on the employer within 4 weeks after the expiry of that period;
- the employer must then make the worker a valid offer of outplacement in writing within **4 weeks** of the date of the formal notice;
- the worker then has **4 weeks** from the time when the employer makes the offer to accept or reject it in writing;
- the worker may not consent to start outplacement any earlier than when he is given notice of termination.



NB! – The written document in which the worker gives his consent can only relate to the outplacement proper.

Duration and phases of the procedure – Unlike a termination with pay in lieu of notice, the Act contains no provisions as to the duration of the procedure and/or its different phases.

Losing the new job - starting or resuming the procedure

– There are two key points:

1. a worker who has notified the employer that he has found a job with a new employer and then **loses that job within 3 months** after his entry into service can ask to start or resume the outplacement procedure. Where it has previously started, it will resume in the phase in which the outplacement programme was interrupted and run for the remaining hours. In all circumstances, the outplacement procedure ends when 12 months have expired from the date on which it started;
2. also, a worker who has been given notice and terminates his employment contract by giving **shorter notice** (= counter-notice) because he has found alternative employment keeps his entitlement to outplacement **for up to 3 months** after his employment contract with his previous employer has ended. If the procedure had already started, it will resume in the phase in which the outplacement programme was interrupted and run for the remaining hours. In all circumstances, the outplacement procedure ends when 12 months have expired from the date on which it started.

The worker must submit his request in writing within one month of losing the new job.

Example:

A worker under notice started an outplacement procedure on 1 April.

He serves a counter-notice and his contract with Employer A ends on 31 May. He starts work with Employer B on 1 June, having done two months of his outplacement procedure.

His contract with Employer B is terminated with effect on 31 July.

The worker can resume the outplacement procedure started with Employer A because he has lost his new job within 3 months following the end of his employment contract with Employer A (i.e., on 31 May).

To do so, he must submit a request to Employer A to resume it (the request must be submitted within 3 months after leaving A's service!).

If he does, the outplacement procedure can be continued but now will only run for a period of 8 months ending on 31 March of the following year, because the latest date for the outplacement procedure to end is 12 months after it began (1 April).



The employer must offer outplacement within **15 days** of a request from a worker who wants to start the outplacement procedure but has not yet been offered it.

General remark.

All requests (e.g., to start or resume outplacement), formal notices and other communications from

the worker must be made by registered letter or hand-delivered written document in duplicate, one copy of which must be signed for receipt by the employer. All communications from the employer (e.g., outplacement offer, any rejection of a request for outplacement, acceptance or rejection of a request to postpone the starting date) must be made by registered letter.

02 Special outplacement scheme

Under the Act of 5 September 2001 to improve the employment rate of workers, the employer must voluntarily offer outplacement to **workers aged 45 and over who are dismissed/made redundant**.

From 1 January 2014, however, this becomes a **special or residual** outplacement scheme; from now on it applies only to dismissed/redundant workers aged 45 and over who have at least one year's employment with the dismissing employer and **are not entitled to at least 30 weeks' notice** (or pay in lieu) (entitling them to claim the general outplacement scheme described above).

The outplacement procedure proper is laid down by Collective Agreement No. 82 and is akin on many points to that established by the Act of 26 December 2013 introducing a single status for manual and non-manual workers.

One particular feature of the special outplacement scheme in force for dismissed/redundant workers aged 45 and over is the specific penalties it lays on employers and workers who do not fulfil their obligations.

Employer's penalties – An employer in breach of his outplacement obligations is liable to pay a levy to the ONEm (national employment office) (Act of 5 September 2001, s.15). The levy is allocated to providing outplacement for workers who were not given the statutory outplacement procedure. The levy comprises (Royal Decree [regulations] of 23 January 2003, Belgian Official Gazette of 11.02.2003)

- a payment of €1,500 to fund the outplacement

- that should have been provided by the employer;
- a payment of €300 to cover the administrative and financial costs of outplacement (Royal Decree of 23 January 2003, articles 2 and 3).

The ONSS (national social security office) is responsible for collecting the €1,800 which is a social security contribution-like levy, particularly as regards payment periods, the application of civil penalties and criminal law provisions, etc.

Worker's penalties – The ONEm may apply a penalty to a dismissed/redundant worker who:

- refuses to cooperate with or declines proposed outplacement arranged by the employer or by an employment unit to which the employer belongs, provided the offer is made on the basis of a regulatory requirement;
- does not serve written formal notice on an employer who has failed to offer outplacement within the time and in accordance with the procedure laid down by Collective Agreement No. 82 bis;
- has at least one year's continuous employment with the business and fails to register within the prescribed time with an employment unit to which the employer undergoing restructuring belongs or has not remained registered for 6 months calculated from date to date in that employment unit.

The penalty could consist in having his unemployment benefit stopped for a period of between 4 weeks and 52 weeks (Royal Decree of 25 November 1991 regulating unemployment, Article 51 § 1, 7^o and 9 and 52 bis).





Comparison Table - General and specific outplacement schemes

Terms – Conditions and time limits	General outplacement scheme (from 1 January 2014)		Special (residual) outplacement scheme (workers 45 and over)
	Termination with pay in lieu of notice	Termination with notice	
Workers concerned	Dismissed/redundant private sector workers and public sector contract workers Excludes workers dismissed/made redundant: <ul style="list-style-type: none"> • for serious misconduct; • due to restructuring. 	Dismissed/redundant private sector workers and public sector contract workers Excludes workers dismissed/made redundant: <ul style="list-style-type: none"> • for serious misconduct; • due to restructuring. 	Dismissed/redundant workers with an employment contract and subject to the provisions of the Act of 5 December 1968 (= private sector workers). Excludes workers dismissed/made redundant: <ul style="list-style-type: none"> • for serious misconduct; • due to restructuring.
Qualifying conditions for outplacement	At the time of termination: be entitled to at least 30 weeks’ pay in lieu of notice or pay equal to the length of 30 weeks’ notice still to run.	At the time of termination: be entitled to at least 30 weeks’ notice .	At the time of termination: <ul style="list-style-type: none"> • be at least 45 years of age; • have at least one year’s length of service.
Outplacement measures offered	<ul style="list-style-type: none"> • 60 hours outplacement assistance (worth the equivalent of 1/12 of annual pay for the calendar year preceding termination equal to a value of between €1,800 and €5,500). • Payment in lieu of at least 30 weeks’ notice (or equal to the length of 30 weeks’ notice still to run) from which 4 weeks are deducted for the value of the outplacement assistance 	<ul style="list-style-type: none"> • 60 hours outplacement assistance set against the time which the worker can take off to seek employment while under notice. • At least 30 weeks’ notice. 	60 hours outplacement assistance set against the time which the worker can take off to seek employment while under notice.





Terms – Conditions and time limits	General outplacement scheme (from 1 January 2014)		Special (residual) outplacement scheme (workers 45 and over)
	Termination with pay in lieu of notice	Termination with notice	
Outplacement procedure			
<ul style="list-style-type: none"> Time within which the employer must make an offer of outplacement 	Within 15 days of the end of the contract.	Within 4 weeks from when notice starts to run.	Within 15 days of the end of the contract or during the entire notice period.
<ul style="list-style-type: none"> Time within which the worker must accept the offer 	Within 4 weeks of receiving the offer.	Within 4 weeks of receiving the offer.	Within 1 month of receiving the offer. NB! – The offer need not necessarily be accepted during the period of notice, but must be accepted within at least 15 days of the effective end of the contract.
<ul style="list-style-type: none"> Time within which formal notice must be served on the employer 	Within 39 weeks after the expiry of 15 days following the end of the contract.	Within 4 weeks (= 1 month) after the expiry of the first period of 4 weeks after notice starts to run.	Within one month after the expiry of 15 days following the end of the contract (but the 1 month rises to 9 months for termination with pay in lieu of notice).
<ul style="list-style-type: none"> Time within which an offer must be made after formal notice is served 	Within 4 weeks after formal notice is served.	Within 4 weeks after formal notice is served.	Within one month after formal notice is served.
Duration and phases of the outplacement procedure	Three phases over a maximum period of 12 months : <ul style="list-style-type: none"> 1st phase: 20 hours in the first 2 months of the procedure; 2nd phase: 20 hours in the next 4 months; Phase 3: 20 hours in the final 6 months. 	No provision.	Three phases over a maximum period of 12 months : <ul style="list-style-type: none"> 1st phase: 20 hours in the first 2 months of the procedure; 2nd phase: 20 hours in the next 4 months; Phase 3: 20 hours in the final 6 months.





Terms – Conditions and time limits	General outplacement scheme (from 1 January 2014)		Special (residual) outplacement scheme (workers 45 and over)
	Termination with pay in lieu of notice	Termination with notice	
Loss of new job and period for making a request for outplacement	<p>Within 1 month of losing the new job.</p> <p>NB! – The employer must reply with an offer within 15 days after the worker's request.</p>	<p>Within 1 month of losing the new job.</p> <p>NB! – The employer must reply with an offer within 15 days after the worker's request.</p>	<p>Within 1 month of losing the new job (or within 3 months after the contract with the previous employer ends if the worker had served him with counter-notice).</p> <p>NB! – The employer must reply with an offer within 15 days after the worker's request.</p>

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Social news

Travel costs: employer's contribution

The employer is obliged to meet part of the costs of the **public transport** that the staff members bear to travel from their place of residence to their place of work (and back).

This employer's contribution is mandatory for all workers without regard to the extent of their gross monthly wage.

Since 1 February 2009, the mandatory employer's contribution corresponds to a percentage of the railcard's cost price.

This employer's contribution is more specifically calculated on the basis of a flat-rate amount depending on the number of travelled kilometres (the number of kilometres is indicated on the railcard) (cba no. 19octies, art. 3).

For the period from 2014.02.01 to 2015.01.31, the social partners have agreed to continue using the flat-rate amounts as laid down for the period from 2009.02.01 until 2014.01.31.

In other words, this means that the adjustment to fares which the NMBS has carried out on 1 February 2014 will by no means affect the amount of the employer's contribution due as from that date.

The table below lists the amounts of **the employer's contributions as from 1 February 2014** for weekly, monthly and Railflex cards.

The employer's contributions stated below are minimum amounts. However, a contract clause or a provision in a cba (within the sector or the company) may provide for a higher reimbursement rate and for instance cover the full price of the transport. In other cases the employer's contribution may be fixed at a given certain percentage (for instance 80 %, 90 %) of the actual price of the railcard for the corresponding number of kilometres.

Consequently, in the right columns of the table, we state the amount of the **actual price of the railcard** based on the travelled distance. That price has been adapted as from 1 February 2014 ...!



See the table on the next page.



Distance in km	Mandatory employer's contribution ⁽¹⁾			Railcard cost price ⁽²⁾		
	Weekly	Monthly	Railflex ⁽³⁾	Weekly	Monthly	Railflex ⁽³⁾
0 - 3	6.70	22.30	7.40	10.00	33.00	11.30
4	7.30	24.40	8.60	10.90	36.00	12.30
5	7.90	26.00	9.50	11.70	39.00	13.30
6	8.40	28.00	10.30	12.50	41.50	14.20
7	8.90	30.00	11.00	13.20	44.00	15.00
8	9.40	31.00	11.60	14.00	46.50	15.90
9	9.90	33.00	12.10	14.70	49.00	16.70
10	10.40	35.00	12.60	15.50	52.00	17.60
11	11.00	37.00	13.10	16.20	54.00	18.50
12	11.50	38.50	13.60	17.00	57.00	19.30
13	12.10	40.00	14.20	17.70	59.00	20.20
14	12.60	42.00	14.60	18.50	62.00	21.00
15	13.10	43.50	15.00	19.20	64.00	21.90
16	13.60	45.00	15.50	20.00	67.00	22.70
17	14.10	47.50	15.90	20.70	69.00	23.60
18	14.60	49.00	16.40	21.50	72.00	24.40
19	15.30	51.00	16.90	22.20	74.00	25.50
20	15.80	53.00	17.30	23.00	77.00	26.00
21	16.30	54.00	17.70	23.70	79.00	27.00
22	16.80	56.00	18.20	24.50	82.00	28.00
23	17.40	58.00	18.70	25.00	84.00	28.50
24	17.90	59.00	19.10	26.00	87.00	29.50
25	18.40	62.00	19.50	26.50	89.00	30.50
26	19.10	63.00	20.20	27.50	92.00	31.00
27	19.50	65.00	20.60	28.00	94.00	32.00
28	19.90	67.00	21.00	29.00	97.00	33.00
29	20.60	68.00	21.30	29.50	99.00	34.00
30	21.00	70.00	21.70	30.50	102.00	34.50
31 -33	21.80	73.00	22.60	31.50	106.00	36.00
34 -36	23.30	78.00	24.10	33.50	112.00	38.00



Distance in km	Mandatory employer's contribution ⁽¹⁾			Railcard cost price ⁽²⁾		
	Weekly	Monthly	Railflex ⁽³⁾	Weekly	Monthly	Railflex ⁽³⁾
37 -39	24.40	82.00	25.00	35.50	118.00	40.00
40 -42	26.00	87.00	27.00	37.00	124.00	42.50
43 -45	27.50	91.00	28.00	39.00	130.00	44.50
46 -48	29.00	96.00	29.00	41.00	136.00	46.50
49 -51	30.00	101.00	31.00	43.00	143.00	48.50
52 -54	31.50	104.00	32.00	44.00	147.00	50.00
55 -57	32.00	107.00	33.00	45.50	151.00	52.00
58 -60	33.50	111.00	34.50	46.50	156.00	53.00
61 -65	34.50	115.00	36.00	48.50	161.00	55.00
66 -70	36.00	120.00	38.00	51.00	169.00	58.00
71 -75	38.00	126.00	40.50	53.00	176.00	60.00
76 -80	40.00	132.00	42.00	55.00	183.00	63.00
81 -85	41.50	137.00	44.50	57.00	191.00	65.00
86 -90	43.00	143.00	46.00	59.00	198.00	67.00
91 -95	44.50	148.00	47.50	62.00	205.00	70.00
96 -100	46.00	153.00	50.00	64.00	212.00	72.00
101 -105	48.00	160.00	52.00	66.00	220.00	75.00
106 -110	49.50	165.00	53.00	68.00	227.00	77.00
111 -115	51.00	171.00	55.00	70.00	234.00	80.00
116 -120	53.00	177.00	57.00	72.00	242.00	82.00
121 -125	54.00	181.00	59.00	75.00	249.00	85.00
126 -130	56.00	187.00	61.00	77.00	256.00	87.00
131 -135	58.00	192.00	62.00	79.00	263.00	90.00
136 -140	59.00	198.00	63.00	81.00	271.00	92.00
141 -145	61.00	203.00	65.00	83.00	278.00	95.00
146 -150	63.00	211.00	67.00	86.00	288.00	98.00

⁽¹⁾ Or the contribution which can be used as a reference if the worker makes use of a public or a private means of transport, depending on the agreements concluded in the sector or within the company.

⁽²⁾ Within certain sectors (for instance JC no. 124, 126, etc.) the contribution consists of a % of the cost price of the railcard (for instance 80 to 100 %).

⁽³⁾ The 'Railflex' card offers part-time workers 5 identical journeys there and back to be travelled within a period of 15 days. 'Railflex' also gives rise to a contribution of the employer.

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Social news

Adjustment on 1 January 2014 of the allowances for apprentices

The monthly minimum allowances that are due in 2014 for apprentices and trainees in training to become company manager have been determined recently by the Communities. The amounts that must

be paid from 01.01.2014 are stated in the table below and are valid without prejudice to higher amounts determined by a sectoral collective agreement or in the company plan.

For recognized apprentices

French Community 2014 ⁽¹⁾ (Walloon and Brussels Capital Region)	Flemish Community 2014 ⁽²⁾	German-speaking Community 2014 ⁽³⁾		
	Under 18 years		First 6 months	Last 6 months
1st year: €249.74	1st year: €317.81	1st year:	€224.76	€224.76
2nd year: €332.99	2nd year: €423.75	2nd year:	€274.72	€399.61
3rd year: €432.88	3rd year: €520.08	3rd year:	€468.28	€510.74
	18 years and older	4th year:	€510.74	€510.74
	1st year: €423.75			
	2nd year: €476.71			
	3rd year: €520.08			

⁽¹⁾ For contracts closed from 01.01.1998 the increase of the allowance takes place on 1 August prior to the school year.

⁽²⁾ The adjustment of the allowance to the contractual seniority takes place on 1 July prior to the school year. The adjustment of the allowance to the age takes place on the first day of the month of the apprentice's 18th birthday.

⁽³⁾ Except in the banking sector where higher allowances apply.



For trainees in training to become company manager

Minimum monthly allowances applicable in 2014 in the French Community (Walloon Region and Brussels Capital Region)		
Holder of an apprentice certificate or a school certificate of the 4th year of technical training or the 6th year of vocational training for the profession covered by the training contract	No holder of a certificate listed in the column to the left	The training plan holds an extra year
1st year: €732.57	1st year: €432.88	1st year: €432.88
next years: €865.77	2nd year: €732.57	2nd year: €519.46
	3rd year: €865.77	3rd year: €865.77

Minimum monthly allowances applicable in 2014 in the Flemish Community (Flemish Region and Brussels Capital Region)				
	2/5	3/5	4/5	Full-time
1st year	€288.72/month	€433.08/month	€577.44/month	€721.80/month
2nd year	€341.22/month	€511.82/month	€682.43/month	€853.04/month
3rd year	€393.71/month	€590.57/month	€787.42/month	€984.28/month

Minimum monthly allowances applicable in 2014 in the German-speaking Community	
1st year:	€510.74/month for a full-timer
2nd year:	€727.27/month for a full-timer
3rd year:	€859.11/month for a full-timer

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Social news

Permitted income thresholds for pensioners in 2014

In order to avoid an impact on the granting of the pension, the pensioner cannot exceed a certain income threshold. This threshold varies according to the year in which the professional activity is performed, the nature of the performed activity, the type of pension (old-age pension or survivor's pension), the age of the beneficiary, the start date of

the pension and according to whether the pensioner has one or more dependent children.

The income thresholds are indexed on an annual basis. **For 2014** the permitted income thresholds are fixed as indicated in the table below.

Nature of the performed activity	Pensioner before the normal age of old-age pension	Pensioner who only benefits from survivor's pension before the age of 65	Pensioner who has reached the normal age of pension	Pensioner 65 years of age or older with a minimum career of 42 years
Salaried activity				
• Pensioner without dependent children	€ 7,718.00 gross	€ 17,971.00 gross	€ 22,293.00 gross	Unlimited
• Pensioner with dependent children	€ 11,577.00 gross	€ 22,464.00 gross	€ 27,117.00 gross	Unlimited
Self-employed activity				
• Pensioner without dependent children	€ 6,175.00 net	€ 14,377.00 net	€ 17,835.00 net	Unlimited
• Pensioner with dependent children	€ 9,262.00 net	€ 17,971.00 net	€ 21,694.00 net	Unlimited
Other activity, mandate, assignment or office				
• Pensioner without dependent children	€ 7,718.00 gross	€ 17,971.00 gross	€ 22,293.00 gross	Unlimited
• Pensioner with dependent children	€ 11,577.00 gross	€ 22,464.00 gross	€ 27,117.00 gross	Unlimited
Simultaneous or successive performance of various activities as described above (total of the net income of the self-employed activity + 80% of the gross income of the salaried activity)				
• Pensioner without dependent children	€ 6,175.00	€ 14,377.00	€ 17,835.00	Unlimited
• Pensioner with dependent children	€ 9,262.00	€ 17,971.00	€ 21,694.00	Unlimited

Francis Verbrugge, Senior Legal Counsel



Social news

Company cars: approved CO₂ emissions 2014

If a company car is made available to workers or company managers a taxable benefit of all kind originates when the car may be used for private ends. However, one of the factors to calculate the taxable benefit for the income year 2014 correctly was still missing, namely the approved CO₂ emissions.

increased/decreased by 0,1% per gram CO₂. The CO₂ percentage must be at least 4%. The maximum CO₂ percentage amounts to 18%.

The approved CO₂ emissions are laid down each year by Royal Decree.

Lump sum estimate of the benefit

Since 1 January 2012 the benefit of all kind generated by the provision of a company car to a worker or a company manager has been calculated as follows:

$$(\text{List price} \times \text{degressive coefficient}) \times 6/7 \times \text{CO}_2 \text{ percentage}$$

Approved CO₂ emission determines CO₂ percentage

In order to determine the CO₂ percentage the CO₂ emission of the car is compared to the approved CO₂ emission. The approved CO₂ emissions for **2013** were:

- 116g/km for cars with petrol, LPG or natural gas engines;
- 95g/km for cars with diesel engines.

The base CO₂ percentage is 5,5% for the approved CO₂ emissions given above. When the emission of the concerned vehicle is higher/lower than the approved CO₂ emission the base percentage is

Approved CO₂ emissions 2014

The approved CO₂ emissions for the income year 2014 are lower than the approved CO₂ emissions for the income year 2013:

- the approved CO₂ emission for **diesel cars** is **93g/km**;
- the approved CO₂ emission for **cars with petrol, LPG or natural gas engines** is **112g/km**.

This means that the taxable benefit for the workers and company managers shall be higher in 2014 as the CO₂ percentage has risen.

Example:

The worker disposes of a company car with a petrol engine that he may use for private ends. The CO₂ emission of the car is 120g/km. The approved CO₂ emission for company cars with petrol engines is 112g/km for 2014. The CO₂ percentage for 2014 is 6,3% (= 5,5% + [(120 – 112) x 0,1%]). In 2013 the CO₂ percentage was 5,9% (= 5,5% + [(120 – 116) x 0,1%]). ■

Peggy Criel, Legal Counsel



Remuneration

Wage adjustments in February 2014

Index figures for January 2014

Consumer price index 2013: → 100,50 (+0,14)

Health index 2013: → 100,60 (+0,19)

Averaged quarterly health index: → 100,37 (+0,14)

Collectively-negotiated indexations and increases: selected forecasts

Joint Bargaining Committee (CP) 218: → approx. +0.90% indexation in January 2015

Average monthly minimum wage/Welfare benefits: → +2% in November 2014

Wage indexations and adjustments in February 2014	
102.2	Belgian blue and white limestone quarries in the provinces of Liège and Namur: Adjustment of the subsistence security allowance on 01.09.2013 and 01.01.2014.
102.4	Sandstone and quartzite quarries throughout Belgium apart from quartzite quarries in the province of Walloon Brabant: Adjustment of the subsistence security allowance on 01.09.2013 and 01.01.2014.
102.9	Uncut limestone quarries and lime kiln works, dolomite quarries and dolomite kiln works throughout Belgium: +1% indexed increase on all wages.
106.1	Cement works: +0.14% indexed increase on minimum wages only.
107	Master-tailors, women tailors and dressmakers: Adjustment of pay scales and/or degression for young workers from 01.01.2014.
112	Garage businesses: +1.04% indexed increase on minimum wages (+ wage differential) and wages actually paid.
116	Chemical industry: +2% indexed increase on all wages.
117	Oil industry and retail trade: +0.14% indexed increase on minimum wages only.
120	Textiles and knitwear industry: Abolition of young workers' pay scales and introduction of a students' pay scale from 01.01.2014.
121	Cleaning: Adjustment of RGPT allowance and introduction of a permanence bonus from 01.01.2014.
129	Production of pulp, paper and paperboard: Adjustment of the subsistence security allowance from 01.12.2013.
139	Inland navigation: Dragging, pushing or pulling of sea-going vessels: Indexation on minimum wages only equalling a fixed amount per category.
140.1	Buses and coaches: Garage personnel: +1.04% indexed increase on minimum wages (+ wage differential) and wages actually paid.
140.5	Removal firms: Garage personnel: +1.04% indexed increase on minimum wages (+ wage differential) and wages actually paid. Award of seniority bonus 2013 (unchanged amount) from 01.01.2014.
149.2	Vehicle bodywork: +1.04% indexed increase on minimum wages (+ wage differential) and wages actually paid.
149.3	Precious metals: +1.04% indexed increase on minimum wages (+ wage differential) and wages actually paid.
149.4	Metal trade: +1.04% indexed increase on minimum wages (+ wage differential) and wages actually paid.
203	Non-manual employees in Belgian blue limestone quarries: +1% indexed increase on all wages.
207	Chemical industry: +2% indexed increase on all wages (only scaled or scalable employees, i.e. employees of whom the profession is listed in the sector's professional category).
221	Non-manual workers in the paper industry: Adjustment of the subsistence security allowance from 01.12.2013.
302	Hospitality industry: Adjustment of the NSSO fixed amounts from 01.01.2014.
318.2	Home helps and caregivers to the elderly of the Flemish Community: Adjustment of the scaled wages from 01.01.2013 and from 01.01.2014.
326	Gas and electricity industry: 0.14 % indexed increase on minimum wages only. Only for scaled workers hired before 01.01.2012: annual bonus of €1,110.14.
328.3	City and regional transport of the Brussels Capital Region: Introduction of a new profession from 01.01.2014.

Olivier Henry, Legal Counsel



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15/04/2014	Export Word/Excel	Bruxelles	NL
16/04/2014	Export Word/Excel	Bruxelles	FR
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18/04/2014	Plus (Expert Training)	Bruxelles	FR
22/04/2014	Plus (Expert Training)	Liège	FR
24/04/2014	Export Word/Excel	Liège	FR
13/05/2014	Export Word/Excel	Charleroi	FR
15/05/2014	Plus (Expert Training)	Gand	NL
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22/05/2014	Plus (Expert Training)	Charleroi	FR
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