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Monthly review on social and tax regulation | Partena | January 2014



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Single employment status: changes for contract termination

The Act introducing a single employment status for manual and non-manual workers for notice periods and waiting days and accompanying measures (Belgian Official Gazette, 31 December 2013) provides for the same periods of severance notice for manual and non-manual workers. It also introduces changes to termination of employment. These new provisions came into force on 1 January 2014.

01 New notice periods

Alongside the new identical notice periods for manual and non-manual workers (now the **general scheme** of severance notices) is a **derogation scheme** applying to manual workers who fall under certain joint bargaining committees (CPs) or are doing certain types of job.

There are also specific provisions concerning notice periods for what is now called the RCC scheme for laid off workers who will be **registered unemployed receiving employer-paid compensation** (old bridging pension scheme) and compulsory retirement. The rules on **employee's reduced notice periods** have also been changed.

General scheme

1 Length of notice

The new notice periods are expressed in **weeks** (not months or days as before) and are calculated as shown in the table on page 3.

2 Workers concerned

The new notice periods apply to **all workers** (manual and non-manual) employed under a **permanent** employment contract regardless of the date on which their employment commences (before, or on or after 1 January 2014).

However, workers whose employment started on or after 1 January 2014 still have to be distinguished from those whose employment started before 1 January 2014.



Table 1 - General scheme

Accrued length of service	Length of notice to be given by	
	Employer	Worker
0 - <3 months	2 weeks	1 week
3 - <6 months	4 weeks	2 weeks
6 - <9 months	6 weeks	3 weeks
9 - <12 months	7 weeks	3 weeks
12 - <15 months	8 weeks	4 weeks
15 - <18 months	9 weeks	4 weeks
18 - <21 months	10 weeks	5 weeks
21 - <24 months	11 weeks	5 weeks
2 - <3 years	12 weeks	6 weeks
3 - <4 years	13 weeks	6 weeks
4 - <5 years	15 weeks	7 weeks
5 - <6 years	18 weeks	9 weeks
6 - <7 years	21 weeks	10 weeks
7 - <8 years	24 weeks	12 weeks
8 - <9 years	27 weeks	13 weeks
9 - <10 years	30 weeks	13 weeks
10 - <11 years	33 weeks	13 weeks
11 - <12 years	36 weeks	13 weeks
12 - <13 years	39 weeks	13 weeks
13 - <14 years	42 weeks	13 weeks
14 - <15 years	45 weeks	13 weeks
15 - <16 years	48 weeks	13 weeks
16 - <17 years	51 weeks	13 weeks
17 - <18 years	54 weeks	13 weeks
18 - <19 years	57 weeks	13 weeks
19 - <20 years	60 weeks	13 weeks
20 - <21 years	62 weeks	13 weeks
21 - <22 years	63 weeks	13 weeks
Each additional year's service	+ 1 week	13 weeks

NB – An **industry** collective agreement cannot specify notice periods more favourable to the worker than those given in Table 1 above. However, they can be varied by **firm** and **individual** but obviously not in a way less advantageous to the worker than the statutory periods of notice.

a. Workers whose employment started on or after 1 January 2014

Workers (manual and non-manual) whose employment started **on or after 1 January 2014** are subject to the new notice periods that vary with their length of service (see Table 1).

according to whether they are being dismissed/ made redundant or resigning.

→ Dismissal/redundancy

The rules applying to a dismissal/redundancy are as follows:

- **Step 1:** calculate the period based on accrued length of service at 31 December 2013 according to the rules in force on 31 December 2013.

b. Workers whose employment began before 1 January 2014

Workers (manual and non-manual) whose employment began **before 1 January 2014** are entitled to a period of notice calculated in **three steps (step-up system)**. There is a difference



NB! – The rule applicable to «senior» employees (gross annual earnings above €32,254) is: period of notice = one month per year's service commenced, with a minimum of 3 months.

- **Step 2:** calculate the period based on accrued length of service from 1 January 2014 onwards under the new rules (see Table 1).
- **Step 3:** add the two periods together.

Examples:

1. A manual worker and a non-manual worker enter into service on 01.03.2014 and are dismissed/made redundant on 01.06.2016. What is their period of notice?

- Engaged after 01.01.2014 → Table 1 applies
- Length of service = 2 years 3 months → 12 weeks (the same period for both workers)

2. A non-manual worker (≤ €32,254 to) entered into service on 15.08.2009 and is dismissed/made redundant on 19.10.2016.

What is his period of notice?

- Engaged before 01.01.2014 → 3-step calculation
- Step 1: Length of service = 4 years 4 months at 31.12.2013 → 3 months / 5 years' service commenced → 3 months
- Step 2: Length of service = 2 years 9 months for the period from 01.01.2014 to 19.10.2016 → Table 1 → 12 weeks
- Step 3: total → 3 months plus 12 weeks

3. A non-manual worker (> €32,254) entered into service on 15.08.2009 and is dismissed/made redundant on 19.10.2016.

What is his period of notice?

- Engaged before 01.01.2014 → 3-step calculation
- Step 1: Length of service = 4 years 4 months at 31.12.2013 → 1 month / 5 years' service commenced → 5 months
- Step 2: Length of service = 2 years 9 months for the period from 01.01.2014 to 19.10.2016 → Table 1 → 12 weeks
- Step 3: total → 5 months plus 12 weeks

4. A manual worker (CP 100 – applying the notice periods under Collective Agreement No. 75 at 31.12.2013) entered into service on 15.08.2009 and is dismissed/made redundant on 10.19.2016.

What is his period of notice?

- Engaged before 01.01.2014 → 3-step calculation
- Step 1: Length of service = 4 years 4 months at 31.12.2013 → between 6 months and 5 years (Coll. Ag. No. 75) → 35 days
- Step 2: Length of service = 2 years 9 months for the period from 01.01.2014 to 19.10.2016 → Table 1 → 12 weeks
- Step 3: total → 35 days plus 12 weeks

→ Resignation

The rules applying to resignation are:

- **Step 1** : calculate the period based on accrued length of service at 31 December 2013 according to the rules in force on 31 December 2013.



NB! – The rule applicable to non-manual workers is: 1.5 months' notice must be given for every period of five years' service commenced, with a maximum of:

- 3 months if gross annual earnings are not above €32,254 at 31 December 2013
- 4.5 months if gross annual earnings are between €32,254 and €64,508 at 31 December 2013
- 6 months if gross annual earnings are above €64,508 at 31 December 2013.

If the period calculated in step 1 is equal to the maximum of 3 months, 4.5 months or 6 months (depending on earnings at 31 December 2013), there is no need to add the period of notice calculated in step 2. The full period of notice is that calculated in step one.

If not, go to step 2.



- **Step 2** : calculate the period based on accrued length of service from 1 January 2014 under the new rules (see Table 1).
- **Step 3** : add the two periods together.



NB! – The rule applicable to non-manual workers is: if the period obtained by adding the step 1 and step 2 periods together is 13 weeks or more, the full period of notice is capped at 13 weeks.

The Act itself does not cap notice at 13 weeks for a manual worker who resigns. However, FPS Employment takes the view that this rule (13 weeks cap) would also apply to a manual worker who resigns.

Examples:

1. A manual worker and a non-manual worker enter into service on 01.03.2014 and resign on 01.08.2019. What is their period of notice?

- Engaged after 01.01.2014 → Table 1 applies
- Length of service = 5 years 5 months → 9 weeks

2. A non-manual worker (≤ €32,254) entered into service on 15.08.2009 and resigns on 10.19.2015. What is his period of notice?

- Engaged before 01.01.2014 → 3-step calculation
- Step 1: Length of service = 4 years 4 months at 31.12.2013 → 1.5 months / 5 years' service commenced – maximum 3 months → 1.5 months. Is the 3-month cap reached? NO
- Step 2: Length of service = 1 year 9 months for the period from 01.01.2014 to 19.10.2015 → Table 1 → 5 weeks
- Step 3: total → 1.5 months plus 5 weeks → 13 weeks? NO → full notice period = 1.5 months plus 5 weeks

3. A non-manual worker (≤ €32,254) entered into service on 15.08.1999 and resigns on 19.10.2015. What is his period of notice?

- Engaged before 01.01.2014 → 3-step calculation
- Step 1: Length of service = 14 years 4 months at 31.12.2013 → 1.5 months / 5 years' service commenced – maximum = 3 months → 3 months

- Is the 3-month cap reached? YES → full notice period = 3 months

4. A non-manual worker (earning between €32,254 and €64,508) entered into service on 15.08.1999 and resigns on 19.10.2015. What is his period of notice?

- Engaged before 01.01.2014 → 3-step calculation
- Step 1: Length of service = 14 years 4 months at 31.12.2013 → 1.5 months / 5 years' service commenced – maximum 4.5 months → 4.5 months
- Is the 4.5-month cap reached? YES → full notice period = 4.5 months

5. A non-manual worker (> €64,508) entered into service on 15.08.1999 and resigns on 19.10.2015. What is his period of notice?

- Engaged before 01.01.2014 → 3-step calculation
- Step 1: Length of service = 14 years 4 months at 31.12.2013 → 1.5 months / 5 years' service commenced - maximum 6 months → 4.5 months
- Is the 6-month cap reached? NO
- Step 2: Length of service = 1 year 9 months for the period from 01.01.2014 to 19.10.2015 → Table 1 → 5 weeks
- Step 3: total → 4.5 months plus 5 weeks ≥ 13 weeks? YES → full notice period = 13 weeks

6. A manual worker (CP 100 - applying the notice periods under Collective Agreement No. 75 at 31.12.2013) entered into service on 15.08.1999 and resigns on 19.10.2015. What is his period of notice?

- Engaged before 01.01.2014 → 3-step calculation
- Step 1: Length of service = 14 years 4 months at 31.12.2013 → 10 - 15 years (Coll. Ag. No. 75) → 14 days
- Step 2: length of service = 21 months in the period 01.01.2014 to 19.10.2015 → Table 1 → 5 weeks
- Step 3: total → 14 days plus 5 weeks ≥ 13 weeks? NO => full notice period = 14 days plus 5 weeks



Derogation scheme

Derogations to the above periods of notice apply to certain manual workers, either for a fixed period (up to 31 December 2017 - **temporary** derogation) or for an indefinite period (**permanent** derogation).

1 Duration

The derogations are expressed in **weeks** and are calculated as shown in the table below.

2 Workers concerned

The derogations apply either **temporarily** or **permanently**.

→ Temporary derogations

Temporary derogations apply until **31 December 2017** at the **latest to manual workers** who fall under a joint bargaining committee which at 31 December 2013 had specific periods of notice laid down by royal decree (= **industry-specific notice**) for dismissal or redundancy which are **shorter than** the periods given in Table 2 above (= **derogations**).

The derogations apply equally to manual workers whose employment starts on or after 1 January 2014 and to those whose employment began before 1 January 2014. The step-up system does not therefore apply to the latter!

FPS Employment has published the list of joint bargaining committees concerned by this temporary scheme of derogations (<http://www.emploi.belgique.be>).

As at 15 January 2014, the list comprises joint **bargaining committees**:

- 109
- 111
- 124
- 126
- 128.01
- 128.02
- 140.04
- 142.02
- 147
- 301.01
- 311
- 324
- 330

However, FPS Employment states that the (temporary) derogations do **not necessarily apply to every manual worker** covered by these joint bargaining committees. Manual workers whose employment started before 1 January 2014 but whose accrued length of service at the time they are dismissed or made redundant entitles them to industry-specific notice equal to or longer than the period of notice required under the scheme of derogations in cases of dismissal or redundancy fall outside the scope of the scheme of derogations. This means that the general scheme applies to these workers. For each manual worker (whose employment started before 1 January 2014) falling under one of these joint bargaining committees, the procedure is as follows:

- 1 calculate the **worker's accrued length of service** when the notice begins or at the time of summary dismissal;
- 2 calculate the **industry-specific notice** that would have applied for the length of service calculated in 1.;
- 3 calculate the **derogation period of dismissal notice** in Table 2 for the length of service calculated in 1.;

Table 2 - Derogation scheme

Length of service	Length of notice to be given by	
	Employer	Worker
0 - <3 months	2 weeks	1 week
3 - <6 months	4 weeks	2 weeks
6 months - <5 years	5 weeks	2 weeks
5 - <10 years	6 weeks	3 weeks
10 - <15 years	8 weeks	4 weeks
15 - <20 years	12 weeks	6 weeks
20 years and longer	16 weeks	8 weeks



- 4 compare the two periods of notice calculated in points 2 and 3:
 - if the industry-specific notice is **shorter** than the derogation period of notice → apply the **derogation period of notice** shown in Table 2;
 - if the industry-specific notice is **the same as or longer than** the derogation period of notice → apply the **general scheme** (and step-up system).
- Engaged before 01.01.2014 → 3-step calculation
 - Step 1: Length of service = 6 years 11 months at 31.12.2013 → between 5 and 20 years → 42 days
 - Step 2: Length of service = 2 months in the period from 01.01.2014 to 06.03.2014 → Table 1 → 2 weeks
 - Step 3: total → **42 days plus 2 weeks**

Example:

A manual worker who falls under Joint bargaining committee 142.02 is dismissed/made redundant on 03.06.2014. The Joint bargaining committee he falls under is on the list of joint bargaining committees to which the temporary derogations apply. You should, however, still check whether the derogations apply to him in light of his length of service.

Scenario 1: manual worker hired on 01.02.2002

- 1 his accrued length of service when the notice begins to run or at the time of summary dismissal: 12 years 1 month
- 2 the Industry-specific notice he would have been entitled to with the length of service calculated in 1: 42 calendar days (**6 weeks**)
- 3 the derogation period of notice for dismissal given in Table 2 for the length of service calculated in 1. : **8 weeks**
- 4 the industry-specific notice is shorter than the derogation period of notice → he is entitled to the **derogation period of notice of 8 weeks**

Scenario 2: manual worker hired on 01.02.2007

- 1 his accrued length of service when the notice begins to run or at the time of summary dismissal: 7 years 1 month
- 2 the Industry-specific notice he would have been entitled to with the length of service calculated in 1: 42 calendar days (**6 weeks**)
- 3 the derogation period of notice for dismissal given in Table 2 for the length of service calculated in 1. : **6 weeks**
- 4 the industry-specific notice is the same as the derogation period of notice → **general scheme applies:**



NB! – The derogations do not apply to manual workers who fall under joint bargaining committees that provided shorter periods of dismissal/redundancy notice at 31 December 2013 only in cases of:

- restructuring;
- registered unemployed receiving employer-paid compensation (old bridging pension scheme)
- pension;
- dismissal in the first year.

This derogation **will end by 31 December 2017** at the latest. The new common notice periods (Table 1) and the step-up system for workers whose employment started before 1 January 2014 will therefore apply to any dismissal notice served on or after 1 January 2018. A collective agreement concluded in the joint bargaining committees concerned may nevertheless provide for an earlier changeover to the new common notice periods (Table 1).

→ Permanent derogations

The derogations provided in Table 2 apply **permanently** (no time limit) to manual workers who meet all the following conditions:

- work in a sector which at 31 December 2013 had specific periods of notice laid down by Royal Decree which are shorter than the periods given in Table 2 above
- have **no fixed workplace**;
- normally perform one or more of the **following activities** at temporary or mobile worksites:



- a) excavation work;
- b) earthworks;
- c) foundation and buttressing work;
- d) hydraulic works;
- e) roadworks;
- f) agricultural work;
- g) utility pipework laying;
- h) construction work;
- i) assembly and disassembly, especially of pre-cast units, beams and columns;
- j) development or fitting-out works;
- k) alteration work;
- l) renovation/refurbishment work;
- m) repair work;
- n) dismantling work;
- o) demolition work;
- p) maintenance work;
- q) upkeep, painting and cleaning work;
- r) remediation work;
- s) finishing work relating to one or more of the categories of work listed above.

According to FPS Employment, the workers concerned who meet the conditions listed above fall under joint bargaining committees **111**, **124** and **126**.

The derogations apply equally to manual workers whose employment starts on or after 1 January 2014 and to those whose employment began before 1 January 2014. The step-up system does not therefore apply to the latter!

Notice periods for those who will be registered unemployed receiving employer-paid compensation (old bridging pension scheme)

If the employer terminates the employment contract and the worker will be registered unemployed receiving employer-paid compensation (old bridging pension scheme), the notice period may be **reduced to 26 weeks**, but only in cases where the company is recognized as being a company in **difficulty** or **restructuring**. There are no specific rules governing "classic" early retirement.

Notice periods for compulsory retirement

If the employer terminates a permanent employment contract with effect from the first day of the month following that in which the worker reaches statutory retirement age, the notice period is a **maximum of 26 weeks**.

Employee's reduced counter-notice

A worker who has been served with notice of dismissal may, if he finds employment elsewhere, terminate his employment by giving shorter notice. This right is now available both to manual and non-manual workers.

The employee's reduced counter-notice period is calculated in **weeks** as follows:

Table 3 - Employee's reduced counter-notice period

Length of service	Notice
0 - <3 months	1 week
3 - <6 months	2 weeks
6 months - <1 year	3 weeks
1 year and longer	4 weeks



New developments in contract termination

Date from which notice runs

Notice starts to run from the **Monday following** the day on which notice is deemed to be received. This applies to manual and non-manual workers alike.



NB! – The rules on service of notice remain unchanged (for dismissal/redundancy: bailiff's notice or registered letter; for resignation: bailiff's notice, registered letter or hand-delivered letter).

Calculating length of service

Notice periods are calculated on the worker's accrued length of service at the time the **notice** period starts to run. Length of service means the periods during which the worker has been continuously employed by the same undertaking.

Furthermore, where notice is given by the employer, any prior period of employment up to a maximum of one year which the worker has performed as a **temporary agency employee** with the employer as a user is included in calculating his length of service provided he was hired after the period of temporary agency employment to do the self-same job for the employer as he did as a temporary agency employee. Any non-working period of 7 days or less is considered a period of employment as a temporary agency employee.

This rule already applied to workers hired on or after 1 January 2012. It now applies to all workers regardless of the date on which they were hired.

Termination of a worker incurring a work incapacity while under notice

If the employee is incapacitated for work as a result of an illness or accident occurring **after the employer has given official notice** of termination which the employee must **serve out**, then if the employer terminates his contract with immediate effect during the period of incapacity he will have to pay the employee compensation for the period of notice remaining to be served. In calculating this compensation, **the period covered by the guaranteed wage** at the start of the period of incapacity can be **deducted** from the period of notice remaining to be served.

Example:

An employer gives a worker 15 week's notice starting on 10.02.2019. The worker incurs a work incapacity on 17.03.2019 and is signed off work for three weeks. The employer decides to terminate his employment immediately on 31.03.2019 (after two weeks of incapacity for work) with payment in lieu of notice which must be equal to the notice remaining to be worked (10 weeks) from which can be deducted the period covered by the guaranteed wage (2 weeks). The employer must, therefore, give 8 weeks' pay in lieu of notice (10 weeks - 2 weeks).

If the employee has several periods of work incapacity while serving out his notice, only the guaranteed wage period beginning at the start of the work incapacity in which the employer gives notice of immediate termination can be deducted.



NB – An employer can no longer deduct **all payments in lieu made after the start of the work incapacity period** where he terminates the permanent employment contract of a non-manual worker who has been signed off on work incapacity leave for more than 6 months.



Time off to look for work

A worker under notice of termination may take time off from work on full pay in order to look for a new job.

This right has to be exercised as follows:

- during the **final 26 weeks** of the notice period, the worker is entitled to absent himself from work once or twice a week provided that his absence or absences do not add up to more than **one work day per week** in total;
- in the **period before the final 26 weeks**, the worker may take **half a day** per week off to seek work.

Exceptionally, a worker on **outplacement** has the right to take time off once or twice a week during the entire notice period provided that his absence or absences do not add up to more than one work day per week in total.

Part-time workers are entitled to this time off in proportion to their working hours.

Severance compensation benefit paid by the ONEm (national employment office)

There may be a substantial difference in periods of notice between **manual workers** with the same length of service whose employment began before 1 January 2014 (where the step-up system applies) and those whose employment started on or after 1 January 2014 (where the new notice periods apply - Table 1).

To offset this difference, dismissed/redundant manual workers whose employment started before 1 January 2014 are entitled as well as their notice or payment in lieu calculated by the step-up system to "**compensation**" giving them the same "protection" as workers whose employment started on or after 1 January 2014. This is awarded by the **ONEm (national employment office) as a severance compensation benefit**.

Practically, severance compensation benefit can be claimed by a manual worker who meets the following conditions:

- the starting date of his employment contract is before **1 January 2014**;
- he is dismissed/made redundant after **31 December 2013**;
- his length of service with the company is:
 - at least 30 years at 31 December 2013;
 - at least 20 years on 1 January 2014;
 - at least 15 years on 1 January 2015;
 - at least 10 years on 1 January 2016;
 - less than 10 years on 1 January 2017.

A manual worker without these lengths of service (e.g., 16 years' service on 1 January 2014) will qualify for the existing severance allowance.

The new severance compensation benefit is treated as equivalent to a severance payment. As such, it qualifies the worker for unemployment insurance rights and cannot be combined with unemployment benefit. ■

Catherine Legardien, Legal Counsel



Social news

Social security contributions and PAYE income tax deductions: timetable 2014

Below is the timetable of legal payment deadlines for remitting social security contributions and PAYE (Pay As You Earn) income tax deductions for 2014. If you have chosen to have your social security contributions and PAYE withheld and remitted through our payroll and HR services bureau, we must receive

your payments no later than the legal deadline otherwise we will not be able to guarantee that they will be remitted on time. If they are not remitted on time, you may be fined and/or charged default interest by the social security agency (ONSS) or the finance department (Federal Public Service (FPS) Finances).

Social security contributions		
Period		Due date
1st quarter 2014	1st prepayment	05.02.2014
	2nd prepayment	05.03.2014
	3rd prepayment	04.04.2014
	Balancing payment	30.04.2014
2nd quarter 2014	1st prepayment	05.05.2014
	2nd prepayment	05.06.2014
	3rd prepayment	04.07.2014
	Balancing payment	31.07.2014
3rd quarter 2014	1st prepayment	05.08.2014
	2nd prepayment	05.09.2014
	3rd prepayment	03.10.2014
	Balancing payment	31.10.2014
4th quarter 2014	1st prepayment	05.11.2014
	2nd prepayment	05.12.2014
	3rd prepayment	05.01.2015
	Balancing payment	30.01.2015



Remarks – The employer's social security contribution paid to fund holiday pay is due on 30.04.2014 at the same time as the social security contributions balancing payment for the first quarter 2014.

However, the contribution for the "redistribution of employment taxes" is due at the same time as the social security contributions balancing payment for the second quarter 2014.



PAYE income tax deductions	
Period	Date
January 2014	15.01.2014
February 2014	14.02.2014
March 2014	14.03.2014
1st quarter 2014	14.03.2014
April 2014	15.04.2014
May 2014	15.05.2014
June 2014	13.06.2014
2nd quarter 2014	13.06.2014
July 2014	15.07.2014
August 2014	14.08.2014
September 2014	15.09.2014
3rd quarter 2014	15.09.2014
October 2014	15.10.2014
November 2014	14.11.2014
Prepayment 4th quarter 2014	14.11.2014
December 2014	24.12.2014
4th quarter 2014	15.01.2015



Remarks – If your 2013 PAYE withholding liability was below €37,640, you can remit the amount owed on a quarterly basis. But you still have to make a fourth quarter remittance before 13.12 of an amount equal to the PAYE amount due for October and November.

If your 2013 PAYE withholding liability was above €2.5 million, you must make a final month remittance by 20.12 of an amount equal to the PAYE amounts due on wages and salaries paid between 1 and 13 December.



Social news

Maximum attachable and assignable amounts in 2014

A creditor seeking payment of amounts owed can recover his claim directly from the debtor's employer. This can be done in two main ways: through attachment or assignment.

Attached or assigned amounts are deducted from the worker's net earnings, i.e., after deduction of social security contributions, PAYE income tax deductions and any amounts withheld for paying into a supplementary social security benefit scheme, not counting any other sums or amounts withheld.

Also, only a part of the net earnings amount can be attached or assigned. Statutory pay bands have been fixed within which to calculate the amount that can be attached or assigned. This is known as the attachable or assignable portion. These portions are calculated differently for earned income and income replacement benefits.

Furthermore, a protected earnings rate was introduced for workers with dependent children on 1 February 2007. The protection rate reduces the amount of the assignable or attachable portion of earnings.

The amounts (or income thresholds) on which to calculate attachable or assignable portions in 2014 are as shown in the table at the bottom of this page. The protected earnings rate for dependent children

is raised to €66. The new amounts of attachable or assignable portions as shown in the table should be used for all payments made from 1 January 2014, even if the deductions are made from income to which the entitlement arose before 1 January 2014. Conversely, for earnings for January 2014 paid in advance before 1 January 2014, the limits for 2013 will apply.



Reminder – No limits apply where the attachment or assignment is the result of a court order for payment of maintenance/child support or payment of earnings under Article 221 of the Civil Code (allotment of wages order). The pay band system mentioned above does not apply here, and the full amount of the worker's earnings can be attached or assigned. Attachment or assignment for these purposes is an absolute priority claim over any other attachments or assignments.

Net monthly income	Attachable or assignable portion of	
	Earned income (employed or self-employed)	Income replacement benefit
Up to €1,069	Nothing	Nothing
€1,069.01 - €1,149	20% of the amount between these two amounts, i.e., €16.00	20% of the amount between these two amounts, i.e., €16.00
€1,149.01 - €1,267	30% of the amount between these two amounts, i.e., €35.40	40% of the amount between these two amounts, i.e., €47.20
€1,267.01 - €1,386	40% of the amount between these two amounts, i.e., €47.60	40% of the amount between these two amounts, i.e., €47.60
Above €1,386	Full amount attachable or assignable	Full amount attachable or assignable

Francis Verbrugge, Senior Legal Counsel



Remuneration

Wage adjustments in January 2014

Index figures for December 2013

Consumer price index 2004: → 122.84 (+0.20)

Health index 2004: → 121.27 (+0.15)

Averaged quarterly health index: → 121.05 (+0.10)

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 October 2014

Wage indexations and adjustments in January 2014

102.6	Open-cast gravel and sand pits in the provinces of Antwerp, West Flanders, East Flanders, Limburg and Flemish Brabant Increase in call-out bonus from 01.10.2013. Adjustment of on-call allowance and subsistence security allowances from 01.01.2013.
102.8	Marble quarries and sawmills throughout Belgium: Index adjustment of subsistence security allowance.
105	Non-ferrous metals: Recurring bonus of €190.11 or 0.80% of full gross wage amount payable annually into a statutory company pension scheme (established not later than 30.06.2001). Recurring bonus of €328.45 payable annually into a statutory company pension scheme.
106.1	Non-ferrous metals: +0.0827% indexed increase on minimum wages only. Increase of 0.50% of the average hourly reckonable wage for calculating shift work bonuses and adjustments of shift work bonuses. Award of eco-vouchers to a total value of €70 from 31.12.2013. Award of a €75 gift voucher from 01.07.2013. Allowance for employer-specific expenses of €350 a year from 01.06.2013.
110	Textile care: +1.04% indexed increase on all wages.
111.1-2	Large and small-scale metal processing undertakings: Province of Walloon Brabant and Brussels-Capital Region: award of a single fixed gross bonus of €20 for manual workers regardless of working time arrangements. Payable in January 2014.
113	Ceramics industry: +€0.10/hour collectively-negotiated on minimum wages only for categories 4 and 5. Pay alignment for categories 1, 2 and 3 (Manufacturing and miscellaneous services).
113.4	Tile works: +0.06% indexed increase on all wages.
117	Oil industry and retail trade: +0.0827% indexed increase on minimum wages only
118.1 à 22 sauf 3	Food industry: +1.04% indexed increase on all wages. Adjustment of shift work bonuses other than those set as a percentage. Adjustment of clothing allowance and supplementary temporary lay-off benefit.
118.3	Industrial and artisan bakeries, artisan confectioners, tearooms attached to an artisan confectioner's: +1.04% indexed increase on all wages. Adjustment of weekend working bonus.
119.1 tot 3	Food retail trade: +1.02% indexed increase on all wages. Only undertakings with 50 or more workers: Gross annual bonus of €156.77 if employed throughout the whole of 2013. Calculated as for the award of the year-end bonus. Prorated for part-timers. Not applicable if an equivalent employee benefit is granted. Only undertakings with 50 or more workers: Gross annual bonus of €74.43 if employed throughout the whole of 2013. Calculated as for the award of the year-end bonus. Prorated for part-timers. Not applicable if an equivalent employee benefit is granted.



Wage indexations and adjustments in January 2014

120.2	Flax processing: +€0.0372/h indexed increase on wages (+wage differential) and wages actually paid from Monday, 6 January 2014. Increased employer's contribution to luncheon vouchers.
121	Cleaning: +0.32% indexed increase on all wages. Adjustment of the subsistence security allowance. Category 8 manual workers (industrial cleaning) and manual workers performing their work at company head offices: annual award of eco-vouchers to the amount of €0.80 per day worked, unless equivalent employee benefit provided by works collective agreement before 01.01.2012.
124	Construction: +0.045% indexed increase on minimum wages and wages actually paid (up to the same amount), i.e., category I: €13.316/h (+€0.006/h); category II: €14.195/h (+€0.006/h); category III: €15.097/h (+€0.007/h); category IV: €16.024/h (+€0.007/h).
125.1	Forestry: +0.04% indexed increase on minimum wages only.
125.2	Sawmills and allied industries: +0.04% indexed increase on minimum wages and wages actually paid (up to the same amount).
125.3	Timber trade: +0.04% indexed increase on all wages.
126	Furniture and woodworking industry: Increase in the statutory health and safety at work Act allowance.
128.1-2-3-5-6	Hides, skins and substitutes industry: +0.06% indexed increase on all wages
129	Production of pulp, paper and paperboard: +0.29% indexed increase on all wages.
130	Printing, graphic arts and newspapers: Adjustment of meal allowance.
133.1 à 3	Tobacco industry: +0.06% indexed increase on all wages.
136	Paper and paperboard converting: +0.29% indexed increase on all wages.
140.1	Buses and coaches VVM (national bus company) operating personnel: Added pay scale wages, award of gift vouchers to a value of €35 and increased clothing allowance. Buses and coaches (operating personnel): increased night shift allowance.
140.3	Road transport and contract haulage: Garage staff, operating and non-operating personnel: +1% indexed increase on minimum wages and wages actually paid (up to the same amount). Adjustment of seniority supplement amounts, supplementary sickness benefit, night work bonus and RGPT (health and safety at work regulations) and subsistence allowances.
140.8	Airport support workers: +1% indexed increase on minimum wages and wages actually paid (up to the same amount). Adjustment of the Sunday and public holiday working supplements and introduction of a new job classification.
142.1	Metal recovery: +1% indexed increase on minimum wages (+wage differential) and wages actually paid.
142.4	Miscellaneous materials recovery: +1% indexed increase on all wages. Increased employer's contribution to luncheon vouchers.
144	Agriculture: +1.04% indexed increase on all wages.
145.1 tot 5	Horticultural enterprises: +1.04% indexed increase on all wages.
148.1	Animal shearing and skinning: +0.06% indexed increase on all wages.
149.1	Electricians: installation and distribution: +1% indexed increase on minimum wages (+wage differential) and wages actually paid.
216	Non-manual workers in notary/solicitor's firms: +0.18% indexed increase on all wages.
218	National auxiliary joint bargaining committee for non-manual workers: +1.02% indexed increase on all wages.
220	Non-manual workers in the food industry: +1.04% indexed increase on all wages. Award of eco-vouchers to the amount of €250, unless equivalent employee benefit provided. Qualifying period from 01.01.2013 to 31.12.2013. Prorated for part-timers.
221	Non-manual workers in the paper industry: +0.29% indexed increase on all wages.
222	Non-manual workers in paper and paperboard converting: +0.29% indexed increase on all wages. Adjustment of the subsistence security allowance from 01.11.2013.
224	Non-manual workers in non-ferrous metals: Age-related pay scales reform: transitional measure extended until 30.06.2014.



Wage indexations and adjustments in January 2014

302	Hospitality industry: Seventh phase of operation to bring minimum wages up to the levels in allied industries. +1.044% indexed increase on all wages. Adjustment of clothing allowance, extra pay for night work and flexibility-related wage supplement in catering contractors.
303.3	Cinema operation: Adjustment of eco-voucher and annual bonus amounts from 01.12.2013. Adjustment of public holiday working supplement, night work supplement and annual seniority bonus from 01.11.2013.
306	Insurance companies: +1.00125% indexed increase on minimum wages only.
307	Insurance brokerages and agencies: Award of eco-vouchers to a value of €125 for all workers employed at least 4/5th time, €100 for workers employed between 3/5th and 4/5th time, €75 for workers employed between half- and 3/5th time, €62.50 for part-time workers employed half-time, and €50 for non-manual workers employed less than half-time. Qualifying period from 01.12.2012 to 30.11.2013. Not applicable if converted into an equivalent employee benefit before 31.03.2014 (via works collective agreement in firms with shop stewards committee). Payment in the first quarter of 2014.
308	Mortgage, savings and pension funding companies: +0.09% indexed increase on minimum wages only.
309	Brokerage firms: +0.09100% indexed increase on minimum wages and wages actually paid (up to the same amount).
310	Banks: +0.09% indexed increase on minimum wages only.
317	Security guard and/or watchkeeping services: Introduction of RGPT (health and safety at work regulations) allowance for operational manual and non-manual workers in the 8th activity class (exceptional transport guarding).
320	Funeral directors: Adjustment of out-of-hours duty allowance.
321	Wholesale pharmaceutical distributors: Increased Saturday working supplement.
323	Building management, estate agents and domestic workers: +1.02% indexed increase on all wages. Abolition of young workers' pay scales.
324	Diamond industry and trade: Adjustment of seniority bonus.
326	Gas and electricity industry: +0.0827% indexed increase on minimum wages only.
329.1	Socio-cultural sector of the Flemish Community: Introduction of pay scales (vocational training sector). «Wep-Plus» target group workers: 2013 fixed year-end bonus amount cancelled.
329.2	Sociocultural sector of the French and German-speaking Communities and the Walloon Region: Adjustment of pay scales in sociocultural sector organizations approved and/or subsidized by a Minister of the German-speaking Community with responsibility for a sociocultural matter and all sports clubs.
333	Tourist attractions: +1.02% indexed increase on all wages. Undertakings employing 50 or more workers: maximum negotiating budget of €250 extended for the period 2013-2014 from 01.01.2013.



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Olivier Henry, Legal Counsel



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Partena – Non-profit-making association – accredited Payroll Office for Employers by ministerial decree of 3 March 1949 under no. 300
Registered office: 45, Rue des Chartreux, Brussels, 1000 | VAT BE 0409.536.968

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Subscriptions: Anne-Marie Delain, adelain@partena.be, tel. 02-549 32 57 - annual subscription: € 80, price per issue: € 10 (VAT extra).
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36th year - Monthly review - General post office: Brussels X - Registration no.: P705107

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