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

Topic

News

PARTENA

The use of languages in employment relations

Unlike in neighbouring countries, employment in Belgium is also governed by laws on the use of language specific to each of the country's regions and linguistic communities. Recent changes to the Flemish Region Decree of 19 July 1973 make it timely to take another look at all the general provisions on the matter.

01 General

Article 129 § 1 of the Belgian Constitution gives the French Community and Flemish Community parliaments authority to regulate by decree within their separate spheres of jurisdiction the use of languages in employment relations, both as between employers and employees and in statutory and regulatory company records and documents.
On top of this, there are also national statutory provisions...

The use of languages in employment relations is therefore governed by three regulatory instruments.

1. the Decree of 19 July 1973 for the Flemish region, but excluding the municipalities with special language arrangements situated in the Flemish region;
2. the Decree of 30 June 1982 for the Walloon region, but excluding the municipalities with special language arrangements in the Walloon region;
3. the restated laws of 18 July 1966 on the use of languages in administrative matters for the bilingual "Brussels-Capital" region for boroughs with special language arrangements and the German language region.

The key criterion for which set of rules the situation falls under is **where the place of business is situated** at which the employee is employed, irrespective of where he is habitually resident or living at the time.

Example 1: *A worker lives in Brussels but is employed and works at a place of business in Mechelen (Malines). He will fall under the Dutch-speaking Cultural Council (= Flemish Council) Decree of 19 July 1973 making Dutch the only language the can be used.*

Example 2: *A worker lives in Halle (province of Flemish Brabant) but works in Louvain-la-Neuve.*
He will fall under the French Community Decree of 30 June 1982 requiring the French language to be used in employment relations.

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Example 3 : *A worker lives in Tervuren (province of Flemish Brabant) and works in the Brussels-Capital Region. In a case like this, French will have to be used for a French-speaking person and Dutch for Dutch-speaking employees.*

"Place of business" for all the Decrees referred to above means any establishment or business premises of some permanence where the worker is employed, i.e., the place where he is normally tasked with his duties, given instructions, where he receives any form of notification, and where he makes contact with his employer (Cass. [Supreme Court of Appeals], 22 April 2002, RW 2002-2003, 1542).
A temporary construction site will not be considered to be a place of business if hiring and firing is done and wages are processed at the company's registered office.

For sales representatives more specifically (and "field" staff in general), the relevant place is not where they operate but the place of business from which they receive their orders.

02 Flemish Region

The Decree of 19 July 1973 (also known as the "September Decree") requires **only Dutch to be used** in the Dutch unilingual region i.e., the provinces of Antwerp, Limburg, East Flanders, West Flanders and Flemish Brabant.

This Decree does not apply in the Walloon and German-speaking regions, the "Brussels-Capital Region", or the different municipalities with special language arrangements (see below).

1 What employers are concerned?

The Decree applies to employers (whether individuals or legal entities) who have a place of business in the Dutch-speaking region.
For what is meant by a "place of business", see above.

N.B. – The majority view of the courts is that the language requirements are binding on the employer but not on workers.

So, a worker may tender his notice of resignation in a language other than that which the employer has to use. He may, for instance, choose to write it in English, French, German, etc...

2 Purpose of the Decree

The employment relations between employer and worker must be conducted, and the records and documents prescribed by statute and regulation - i.e., including all statutorily-prescribed records and documents issued by the employer and all documents intended for employees – must be written, in Dutch alone.

What are "employment relations"?

"Employment relations" means all verbal and written contacts between employers and employees (or applicants) individually or collectively that are directly or indirectly to do with employment.
This includes orders, communications, memoranda, publications, as well as meetings of various kinds: departmental, staff/workforce, welfare department, occupational medicine service, company welfare facilities, booster training courses, disciplinary proceedings, induction, etc.
It also applies to relations within the works council and health and safety committee and the relations between the employer and the shop stewards' committee.

The Decree does not, however, apply to relations unconnected with employment.

Examples:

- *relations with employment-related agencies even where based on employment relations (national social security office, national employment agency, payroll and HR services bureau, labour inspectorate, intercompany medical service, trade unions);*
- *industrial, commercial or administrative relations;*
- *customer relations;*
- *relations between workers;*
- *relations with business undertakings.*

These exceptions are allowed only insofar as such relations do not result in statutorily-prescribed records and documents.

What are "records and documents"?

All documents intended for employees and all company records and documents prescribed by statute and regulation must be written in Dutch.

Documents intended for employees

The documents intended for employees that must be drawn up in Dutch include employment contracts, work instructions, pay slips, works rules, dismissal/redundancy notices, tax records, sickness/disability insurance contribution records, severance documents like certificates of unemployment, work certificates, holiday certificates, all notices posted up, all circulars distributed, etc.

Statutorily-prescribed business records and documents

The employer's statutory and regulation records and documents include:

- the personnel register;
- the documents to be sent to social security agencies (e.g., quarterly social security returns);
- corporation tax returns;
- statutory insurance policies (e.g., work accident insurance);
- registration in the companies and business names register;
- all Companies Acts records and documents (e.g., Memorandum and Articles, minutes of directors' meetings, minutes of general meetings);
- all statutory accounting documents (e.g., balance sheet, inventory, general journal, profit and loss account).

Documents not prescribed by law and so not subject to the Decree include outgoing company correspondence, non-mandatory accounting documents, written relations with subsidiaries or customers, the organization of internal services, advertising, etc.

Possibility of another language version (= new)

In April 2013, the European Court of Justice ruled that the requirement laid down by the Flemish Decree of 19 July 1973 for **all cross-border employment contracts** to be drafted exclusively in Dutch was contrary to the principle of freedom of movement for workers (ECJ, 16 April 2013, C-202/11, Anton Las v PSA Antwerpen NV, http://curia-europa.eu).

Following that decision, the Flemish Government adapted the Decree of 19 July 1973 in line with the ECJ ruling; the changes are made in the Decree of 14 March 2014 (Belgian Official Gazette, 22.04.2014, 2nd ed.).

Where cross-border jobs are concerned, a **supplementary** "legally binding" **version** of **individual employment contracts (but only for this type of document)** can now be drawn up in addition to the Dutch version in another language understood by all parties involved. However, such "other language" must be:

- an official language of the European Union (German, English, Bulgarian, Croatian, Danish, Spanish, Estonian, Finnish, French, Greek, Hungarian, Gaelic, Italian, Latvian, Lithuanian, Maltese, Polish, Portuguese, Romanian , Slovak, Slovenian, Swedish and Czech); or
- an official language of a Member State of the European Economic Area (EEA) that is not a member of the EU (i.e., Icelandic and Norwegian).

Another language (i.e., a different language version) can only be used, however, if the worker:

- is habitually resident in another EU or EEA Member State; or
- is habitually resident in Belgium and has exercised his right to freedom of movement for workers or freedom of establishment; or
- falls within the freedom movement for workers provisions of an international or supranational treaty.

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Example 1:
A British national living in England is employed to do research work 3 days a week with a major pharmaceutical company located in Ghent.
The employment contract with the British worker has to be written in Dutch but an additional English version can be attached (= language understood by both parties).

Example 2:
After having worked in Milan (Italy), an Italian national moves to live in Brussels and enters into an employment contract with an import-export business based in Antwerp.
The employment contract must be written in Dutch but another language version (e.g., in Italian, French or English) can be drawn up as an adjunct.

N.B. – If there is a discrepancy between the Dutch version and the other language version of the contract, the Dutch version will prevail (Article 5, § 4).

Are translations allowed?

If warranted by the composition of the workforce and asked for by all the worker reps on the works council or if none, the shop stewards' committee or if none, an official of a representative trade union, a translation can be made into one or more other languages (e.g., French) and must accompany messages, notices, documents, certificates and forms intended for employees. The rules regarding translations must be set down in writing, otherwise they will be void, and are valid for a period of 1 year (Article 5, § 3).

On a related note, the Brussels Labour Tribunal has ruled that a letter of dismissal in two languages does not violate the Decree if it can be deduced that Dutch is the main language used (Dutch text in bold and accompanying translation in ordinary typeface) (Trib. trav. Bruxelles, 2 July. 2007, inéd.., R.G. No. 02907/05 - [Brussels Employment Tribunal unpublished decision]).

3 Penalties

All records and documents in breach of the Decree's provisions are **absolutely null and void** with retroactive effect: the void document is deemed never to have existed, and this also applies to the expression of intention (Cass., 31 January 1978 R.D.S., 1978, p 329 – [Supreme Court of Appeals]; C. trav. Bruxelles, 1 June 2012, inéd.., R.G. No. 2011/AB/365 - [Brussels Labour Court] unpublished decision). So, for example, notices sent in French to a worker by an employer whose place of business is in the Dutch-speaking region must be discounted.
Such a document will have to be replaced, therefore, but the replacement document will only have future effect, i.e., from the date of replacement (Article 10, para. 4).

In addition, the worker must not suffer detriment from the fact of the document being void; if he does, the employer will be liable for the loss or harm caused.

Example:
A French-speaking worker is employed in Flanders in a place of business situated in Kortrijk/Courtrai. He is dismissed by notice of dismissal written in French. When the notice runs out, the worker can rely on the letter being void (because not written in Dutch) in order to claim a severance payment in lieu of notice, at any rate if the employer orders him immediately off the premises.

03 Walloon Region

The Decree of 30 June 1982 of the Cultural Council of the French Community governs the use of languages in the French-speaking region (Article 1), i.e., the provinces of Walloon Brabant, Hainaut, Luxembourg, Namur and Liège but not the municipalities of the German-speaking region, the municipalities with special language arrangements located in the French-speaking region (see below) and the 19 boroughs of the "Brussels-Capital Region".

1 What employers are concerned?

The Decree applies to employers (whether individuals or legal entities) who have a place of business in the Walloon region.
For what is meant by a "place of business", see above.

The Decree does not, therefore, apply to the Dutch- and German-speaking regions, the "Brussels-Capital Region", or the different municipalities with special language arrangements (see below).

2 Purpose of the Decree

The Decree requires French to be used by employers (both individuals and legal entities) with a place of business in the French-speaking region.
The employment relations between employer and worker must be conducted, and the records and documents prescribed by statute and regulation must be written, in the French language (Article 2).

As with the September Decree, "employment relations" covers all individual and collective contacts between employers and workers.

The Decree therefore applies to tasking orders, memoranda and communications to employees, as well as relations within the works council and health and safety committee.
Also, all company records and documents intended for employees (even if not specifically stated to be so) (employment contracts, works rules, pay slips, dismissal/redundancy notices) or that are prescribed by statute or regulation must be drawn up in French.
The Decree does, however, allow another language (e.g., Dutch) to be used as an adjunct if the parties choose, but there is no legal requirement to have a translation.

3 Applicable penalties

All records and documents that breach the Decree's provisions are **absolutely null and void**; both a void document and the intention expressed in it therefore have to be discounted.

Example:
A worker employed in Liège but living in Limburg (Hasselt) is dismissed by notice written in Dutch. The notice is absolutely null and void. At the end of the notice period, the worker is therefore deemed to be still employed and if the employer still wishes to terminate the employment relationship, he will have to make a severance payment in lieu of notice.

The only means of curing the nullity is to replace the void records and documents by a compliant version and supplying that to the parties.

However, the replacement document will only have future effect, i.e., from the date of replacement.

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04 The "Brussels-Capital Region", German-speaking region and municipalities with special language arrangements

The restated laws of 18 July 1966 govern the use of languages in local government areas (LGAs) in which the French and Flemish Community Decrees do not apply.
This means the bilingual "Brussels-Capital Region" (19 boroughs), municipalities with special language arrangements in the Walloon and Flemish regions, and the German-speaking region (including the municipalities of Eupen and St. Vith).

1 What employers are concerned?

This legislation applies to employers (whether individuals or legal entities) who have an industrial, commercial or financial business in these LGAs (Article 52, § 1). It does not, therefore, apply to agricultural undertakings and employers carrying on non-trading and general interest activities, i.e., the non-profit sector (e.g., voluntary organizations, hospitals).

2 Purpose of the regulation

The language to be used in employment relations for all records and documents required by statute and regulation (employment contract, dismissal/redundancy notice, form C4 [Details of Employee Leaving Work, equivalent to UK P45], etc.) as well as all documents intended for employees (notices, memoranda, communications) (Article 52, § 1) will depend on where the place of business at which the worker is employed is situated; see below.

N.B. – The restated legislation governs only written records and documents, not verbal work-related interactions.

"Brussels-Capital" (19 boroughs)

The "Brussels-Capital Region" LGA comprises the following 19 boroughs: Anderlecht, Brussels, Ixelles, Etterbeek, Evere, Ganshoren, Jette, Koekelberg Auderghem, Schaerbeek, Berchem-Ste-Agathe, Saint-Gilles, Molenbeek-St-Jean, Saint-Josse-ten-Noode, Woluwe-Saint-Lambert, Woluwe-St-Pierre, Uccle, Forest and Watermael-Boisfort.

In this LGA, the records and documents required by statute and regulation as well as all documents intended for employees (notices, notes, contracts, works rules, etc.) must be written in French for French-speaking employees and in Dutch for Dutch-speaking employees (Article 52, § 1, para. 2).
There is, however, no statutory criterion for determining to which linguistic group a worker belongs; this is a question of fact in each case.
So, for example, a worker living in a language region outside the "Brussels-Capital Region" will be considered as belonging to that region's linguistic group.

The courts and tribunals also take other factors as prima facie evidence: the language in which the worker's educational diploma is issued, the language spoken by the worker in his private life or with work colleagues, etc.
To be absolutely certain sure, **the employer should ensure that he gets an explicit, written declaration of their choice of language from each person concerned**.

If warranted by the workforce composition, translations into one or more languages can accompany notices, communications, records, documents and forms intended for employees.

German-speaking region

In the German-speaking region (in particular the municipalities of Eupen and St. Vith), the language to be used for records and documents required by statute and regulation and those intended for employees is German (Article 52, § 1).

Municipalities with special language arrangements

The restated legislation of 18 July 1966 on the use of languages in administrative matters also applies to employers with a place of business in a municipality with special language arrangements.

These are listed below.

Municipalities with special language arrangements

- **In the Walloon region:** Malmédiennes (Bellevaux-Ligneuville, Bévercé, Faymonville, Malmédy, Robertville and Waimes), Bas-Warneton, Comines, Dottignies, Herseaux, Houthem, Luingne, Mouscron, Ploegsteert, Warneton, Flobecq, Enghien, Marcq and Petit-Enghien.
- **In the Flemish region:** Messines, Espierres, Helchin, Renaix, Biévène, Fouron-le-Comte, Fouron-Saint-Martin, Fouron-Saint-Pierre, Herstappe, Mouland, Remersdaal and Teuven.
- **In the Brussels Rim:** Drogenbos, Kraainem, Linkebeek, Rhode-St-Genèse, Wemmel and Wezembeek-Oppem.

The rules on the use of languages in the municipalities with special language arrangements are:

- In the six municipalities with special language arrangements in the Brussels Rim (Drogenbos, Kraainem, Linkebeek, Rhode-St-Genèse, Wemmel, Wezembeek-Oppem), the language to be used in employment relations is Dutch (Article 52, § 1) because these 6 municipalities lie within the unilingual Flemish Region.
- In the municipalities with special language arrangements situated in the Flemish region, the language to be used is Dutch. However, French must be used in all the municipalities with special language arrangements in the Walloon region (Article 52, § 1).

N.B. – Documents intended for employees can also be translated into one or more foreign languages (Article 52, § 2).

3 Penalties

Any documents not written in the required language are **not binding** on the worker. So, the document is not void, but it must be replaced by a translation into the language in which the record or document should have been written. The replacement document will have retroactive effect, i.e., it will have backdated effect as from the date of the document it replaced (Article 59), and the worker's consent to this is not required. The translated document does not, therefore, need to be signed by the parties.

Example:

A worker is hired by a British company based in Brussels. The fixed-term employment clause contained in the contract is written in English. The contract is subsequently replaced by a document drawn up in French (= worker's mother tongue). This correction will be backdated to the date on which his employment started, meaning that the fixed-term employment clause must be considered as valid (see: Trib trav. Bruxelles, 7 January. 2008, inéd., RG No. 5438/07 - [Brussels Employment Tribunal unpublished decision]).

Summary table on the use of languages

Site of the place of business where the worker is employed	Language to be used for documents intended for the worker
Flanders	Dutch
Wallonia	French
Brussels-Capital	Dutch / French (1)
German region	German
Municipalities with special language arrangements in the Flemish Region + Brussels Rim (6 municipalities with special language arrangements)	Dutch
Municipalities with special language arrangements in the Walloon region	French

(1) Depending on the linguistic regime to which the employee belongs.

Francis Verbrugge, *Senior Legal Counsel*

Social news

Wage attachments and assignments: can the employer be held jointly and severally liable for a worker's debts?

The recession has seen a rise in attachments and assignments of earnings.

The reasons why wages may be attached or assigned vary with the individual case: unpaid maintenance/child support, failing to make repayments under a loan agreement, the taxman claiming unpaid back taxes, etc.

An employer who receives a wage attachment or assignment notice should be aware that he has certain obligations from that point on which, if he fails to discharge them, may result in his being held liable for the full amounts owed by his worker.

What must an employer do first on receiving a wage attachment or assignment notice?

The employer must first determine whether the papers sent to him relate to an attachment or an assignment because the obligations arising out of these two procedures are not the same.

With an attachment, the creditor has legally binding authority - such as a court enforcement order - to require the employer to deduct money from the employee's earnings. With an assignment of earnings, the creditor has a contractual document in which the worker agrees to make over part of his pay to him. The employer must examine the documents submitted to him with care, therefore, to decide whether they relate to an attachment or an assignment.

How is an employer notified that he must make deductions from a worker's wage?

The attachment of earnings notice *(saisie)* must be served by bailiff's official notice. Notice of an attachment in favour of the income tax or VAT authorities can be served on the employer by registered post.

What are the specific obligations of an employer who receives an attachment of earnings notice?

An employer who receives a notice of attachment cannot pay out the amounts that it relates to.

The employer also has 15 calendar days from the date of the notice of attachment to send the bailiff a garnishee declaration *(déclaration de tiers-saisi)* stating the amount, date and method of payment of the employee's monthly earnings. He should also identify any other attachments and/or assignments of earnings already notified for the worker concerned and attach whatever supporting documents he has to his declaration. The garnishee declaration must be sent by registered post to the bailiff (or directly to the creditor for an attachment in favour of the income tax or VAT authorities) and to the employee himself.

No earlier than 2 days after the so-called "objection period" *(délai d'opposition)* has expired, the employer must pay the amounts deducted over to the creditor. The objection period is the 15 day period in which the employee can object to the attachment. The period starts when the bailiff (or creditor) gives notice of the attachment, informing the worker that an attachment

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order has been served on his employer. The employer also receives a copy of the notice given to the worker (notice of validation) *(contre-dénonciation)*.

Is it a different procedure for an assignment?

Completely different. Where a wage assignment has been made, the employer will first receive by registered post (or, exceptionally, by bailiff's notice), a copy of the letter in which the creditor informs the worker of his intention to enforce the assignment with his employer.

No earlier than 10 days after this first registered letter the employer will get a second registered letter from the creditor containing a certified copy of the wage assignment document with a "demand to withhold" notice.

N.B. – Note that this procedure does not apply to an assignment made by a notarially-executed deed, for which only one notice need be given.

What must an employer do on receiving a notice of assignment?

The employer must ensure that the following procedure has been followed to the letter:

- The creditor has notified the worker of his intention to enforce the assignment.
- The creditor has sent the employer a copy of the letter of intent.
- The creditor has sent the employer a certified copy of the wage assignment document.

If the employer has all the above documents in his possession and the worker has not objected to the assignment, the employer must start to deduct the assignable amounts on the first pay day following the "demand to withhold" notice.

What should the employer do if the employee objects to the attachment or assignment?

Notice of an objection to an attachment will be served on the employer by bailiff's notice. He must notify the creditor of the objection but continue to deduct the attached amounts and pay them into a special bank account earmarked for the purpose. When the attachments court has given its decision, the amounts deducted will be paid over to the creditor or back to the worker. If the attachment is in favour of the income tax or VAT authorities, the worker must state his objection by registered post.

The procedure for an assignment is different. If the worker objects to the assignment, he must notify the employer of his objection by registered post. The employer will then inform the creditor and stop making deductions immediately. The worker will then be paid his full salary until the magistrates' court validates the assignment on application by the creditor.

What amounts have to be deducted and paid to the creditor?

Only part of the worker's net wage is deducted. This is the attachable or assignable portion. The method for calculating these portions is laid down in the Code of Civil Procedure.

N.B. – Where the attachment or assignment is for unpaid maintenance/child support, the full wage can be withheld.

When determining the attachable or assignable portion, the employer must also take into account any dependent child declared to him by the employee, as well as any competing debts in the event that more than one attachment and/or assignment has been notified for the same employee.

The amounts of deductions must be shown on the ››

employee's payslips and on the worker's annualized individual earnings record.

When can the employer stop deductions?

The employer should not stop deductions until he has a release agreement or court discharge in his possession. In other words, unless the employer receives written confirmation that the attachment or assignment is extinguished he must continue making deductions.

What if the employer fails to deduct attached or assigned amounts, or does not comply with the procedure?

In this case, the employer may be treated as himself owing all amounts owed by the worker.
The employer must therefore take care to act immediately. Many an employer who has failed to make attachment or assignment deductions for a period of months has unfortunately found himself on the receiving end of a demand for payment of the full amounts that should have been deducted. ■

Donatienne Knipping, *Legal Counsel*

Social news

Parental leave and leave to care for family members for the contract staff of embassies

Until recently, not all workers with a contract of employment were entitled to parental leave and career breaks to assist or care a seriously ill family member or relative.

The staff members of foreign embassies in Belgium for example were not entitled to parental leave.

However, that was in contravention of the European Directive 2010/18/EU of 8 March 2010 stipulating that all workers with a contract of employment are entitled to parental leave for a period of at least 4 months.

This situation has been corrected by the Royal Decree of 10 April 2014 on the granting of the right to parental leave and leave to assist a seriously ill family member or relative to certain workers.

Since 3 May 2014, workers with a contract of employment who fall within the scope of the Act of 27 June 1969 amending the Decree-Law of 28December 1944 on social security for employed persons are entitled to parental leave and leave to grant medical assistance. Therefore, the benefit of this right shall be henceforth extended to the contract staff of foreign embassies, the SHAPE (Supreme Headquarters Allied Powers Europe) and certain international bodies.

The entitlement to these leaves is only granted provided that the workers do not fall within the scope of another regulation granting them the entitlement to parental leave or leave to grant medical assistance. ■

Anne Beckers, *Legal Counsel*

Social news

Unified status: new developments for companies in difficulty or undergoing restructuring

On 4 April, the Council of Ministers has passed a draft royal decree improving the harmonization of the status manual workers - intellectual workers. This draft includes two points:

- The period of notice notified with a view to the unemployment scheme with company supplement in a company in difficulty or undergoing restructuring;
- The partial reimbursement of the outplacement compensation.

The period of notice notified with a view to the unemployment scheme with company supplement in a company in difficulty or undergoing restructuring

If the employment contract is terminated by a company which is recognised as being in difficulty or undergoing restructuring, the period of notice can be reduced to 26 weeks. To this date, this possibility only exists for intellectual workers. Currently, it will be extended to the manual workers.

The partial reimbursement of the outplacement compensation

The outplacement compensation is the compensation payable by the employer to the worker who is registered with an employment cell.

The employer can obtain a reimbursement from the ONEm (National Employment Office) of the difference between the outplacement compensation and the compensatory indemnity in lieu of period of notice which would normally have been due. At present, this arrangement only applies to manual workers who are registered with an employment cell.

For the dismissals notified as from 2014.1.1, the possibility of the reimbursement shall henceforth be extended to the dismissal of intellectual workers who are registered with an employment cell. ■

Anne Beckers, *Legal Counsel*

Remuneration

Wage adjustments in May 2014

Index figures for April 2014

Consumer price index 2013: ➜ *100,41 (- 0,31)*
Health index 2013: ➜ *100,44 (- 0,35)*
Averaged quarterly health index: ➜ *100,65 (+ 0,01)*

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 December 2014*

Wage indexations and adjustments in May 2014	
102.7	**Quarries, cement works and lime kiln works in the administrative district of Tournai:** + €0.05/hour collectively-negotiated on all wages from 01.01.2014. Award of a lump sum for cleaning and wear-and-tear of personal clothing from 01.01.2014. Adaptation of the subsistence security allowance from 01.05.2013.
105	**Non-ferrous metals:** +1.03% indexed increase on all wages.
106.1	**Cement works:** +0.01% indexed increase on minimum wages only.
116	**Chemical industry:** Paint and Varnish Industry: adaptation of the subsistence security allowance and length of service bonus from 01.01.2014.
117	**Oil industry and retail trade:** +0.01% indexed increase on minimum wages only.
209	**Non-manual workers in the metal manufacturing industry:** For «scaled and scalable» employees only: reintroduction of a temporary industry minimum scale with no work experience-related increments from 01.04.2014.
216	**Non-manual workers in notary/solicitors' firms:** +0.38% indexed increase on all wages.
224	**Non-manual workers in non-ferrous metals:** +1.03% indexed increase on all wages.
301.2	**Port of Ghent:** Transfer allowance abolished from 01.04.2014. Introduction of a lump sum allowance for Foreman's preparatory work and bonus and Christmas bonus scheme replaced by distinguished service awards from 01.04.2013.
302	**Hospitality industry:** Adaptation of the daily rate for casual workers from 01.01.2014 and 01.04.2014.
308	**Mortgage savings and pension funding companies:** +0.14% indexed increase on minimum wages only.
309	**Brokerage firms:** +0.13930% indexed increase on minimum wages and wages actually paid (up to the same amount).
310	**Banks:** +0.14% indexed increase on minimum wages only.
315.1	**Technical maintenance, assistance and training in the aviation industry:** Introduction of a subsistence security allowance from 01.01.2014.
322	**Temporary work agencies and licensed providers of community-based work or services:** Increase in the pension contribution matching amount under CP 111.01-02 paid by the temporary work agency, fixed at 1.30% (Flemish provinces and Fabricom) and 1.20% (Walloon provinces and Brussels-Capital Region) of the temporary worker's gross pay for the period from 01.05.2014 to 31.12.2015. Increase in the pension contribution matching amount under CP 111.03 paid by the temporary work agency, fixed at 1.30% of the temporary worker's gross pay for the period 01.05.2014 to 31.12.2015.

Wage indexations and adjustments in May 2014	
	Extension of the pension contribution matching amount under CP 111.01-02 paid by the temporary work agency, fixed at 1.25% (Flemish provinces and Fabricom) and 1.12% (Walloon provinces and Brussels-Capital Region) of the temporary worker's gross pay for the period from 01.01.2014 to 30.04.2014.
	Extension of the pension contribution matching amount under CP 111.03 paid by the temporary work agency, fixed at 1.25% of the temporary worker's gross pay for the period from 01.01.2014 to 30.04.2014.
	Extension of the pension contribution matching amount under CP 118 paid by the temporary work agency, fixed at 0.94% of the temporary worker's gross pay for the period from 01.01.2014 to 28.02.2014.
	Extension of the pension contribution matching amount under CP 220 paid by the temporary work agency, fixed at 0.54% of the temporary worker's gross pay for the period from 01.01.2014 to 28.02.2014.
326	**Gas and electricity industry:** +0.01% indexed increase on minimum wages only. Adaptation of the holiday bonus.

If you are affiliated to the payroll and HR services bureau but are looking for information on index forecasts for other industries that concern you, please e-mail ***previsionsindex@partena.be.***

Olivier Henry, *Legal Counsel*

Training

Advice and training

Discover our training sessions and benefit from:

- a preferential rate;
- a discount if two or more members of the same company participate in the training.

Dates	Training	Where	Language
05/06/2014	De nieuwe berekeningswijze van de sociale bijdragen... Stel uw vragen op 5 juni!	Brussel	NL
05/06/2014	La modification du calcul des cotisations sociales... Posez vos questions le 5 juin !	Brussel	FR
16/06/2014	Export Word/Excel (SAM/Level Five)	Brussel	NL
17/06/2014	Export Word/Excel (SAM/Level Five)	Gent	NL
17/06/2014	Plus (Expert Training) (SAM/Level Five)	Luik	FR
17/06/2014	Export Word/Excel (SAM/Level Five)	Brussel	FR
19/06/2014	Plus (Expert Training) (SAM/Level Five)	Brussel	NL
20/06/2014	Export Word/Excel (SAM/Level Five)	Luik	FR
20/06/2014	Plus (Expert Training) (SAM/Level Five)	Brussel	FR

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