



MEMENTO

OF THE EMPLOYER 09



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THE GOVERNMENT AGREEMENT OF OCTOBER 2014

The agreement of 9 October this year commits the government to a set of measures on employment and the economy intended among other things to make business more competitive, modernize the labour market and reform the pension system.

The stated ultimate aim is to deliver increased growth, which should normally bring with it new job creation.

The agreement has provoked a rising tide of anger among not only the political parties that are not

members of the so-called «Swedish» coalition government, but also among trade unions.

This *Memento* gives an overview of the broad lines of the agreement. All the measures reviewed, however, will still have to be translated into law and may well therefore undergo amendment after being voted on in parliament or in response to pressure from the trade unions.

01

BUSINESS COMPETITIVENESS

One of the government's big concerns is to put business back on a competitive footing, i.e., to eliminate the labour cost handicap as being the decisive factor in preserving and especially promoting employment by encouraging employers to take on extra staff.

Various measures are planned to deliver this.

1 SKIPPING THE 2015 INDEX-LINKED INCREASE

According to Federal Planning Bureau forecasts, the rise in the index is likely to exceed the threshold triggering an adjustment/increase in wages and welfare benefits in March or April 2015 ... but the index will nevertheless be skipped by 2%,

meaning that any such index-linked increase will not be applied.

The press and politicians, however, have been talking about welfare payment adjustments both for the lowest forms of benefit and for pensions, but there is no further information on this for the time being ... Nor have any details been released on how this 2% index skip will be applied to the private sector, which also raises many questions given the wide range of arrangements applicable in the different industry branches.

What this index skip means, however, is that the next indexed-linked pay increase will probably not take place until the end of 2016 or even in 2017.



The agreement also provides that a reform of the automatic wage indexation mechanism could be on the cards, suggesting that the “shopping basket” of goods and services used to assess price trends could be overhauled yet again ...

2 ADDITIONAL PERIOD OF WAGE RESTRAINT IN 2015-2016

A maximum headroom has been set for pay rises for 2013-2014. This means that pay cannot be increased outside of any index-linked rises and other scale increments. This measure will, if necessary, be extended for the period 2015-2016.

3 REVISION OF THE WAGE STANDARD

The 1996 Wage Standard Act will be adapted to reduce the labour cost handicap, with the aim of eliminating it before the end of the legislature.

When setting the maximum headroom for pay rises, the social partners will not only take into account the two-year trend forecasts but also the past two years' trends compared each time with the reference countries (e.g., Germany, France, the Netherlands).

The wage subsidies taken into account to gauge the labour cost handicap will be defined by royal decree (regulations).

As a general rule, the wage standard must be set in a collective agreement concluded within the National Labour Council, but failing an industry-wide agreement or mediation decision, the wage standard will be set by royal decree.

There will be increased monitoring for infringements of the wage standard and a corrective mechanism will also be applied if any exceedance is found.

4 REDUCTION OF SOCIAL SECURITY COSTS

The government's aim is to cut the employer's basic social security contributions to 25% by the end of the legislature.

This could be achieved by pushing on with implementation of the recovery plan put in place by the previous government, i.e., by increasing the “low paid” reduction, a structural reduction of social security costs and exemption from PAYE payments for night and shift work.

This, it is thought, could be achieved by converting the general 1% reduction in PAYE income tax (provided for by the industry-wide agreement) into a supplementary reduction in the basic rates of employer's social security contributions.

Also in this connection, the government will seek to stimulate job creation in SMEs by strengthening and simplifying the reduced employer's contributions for the first three jobs.

02

MODERNIZING THE LABOUR MARKET

The government wishes to modernize the labour market in consultation with the social partners by introducing new work organization arrangements that would provide more flexibility for employers and a better balance between work and non-work life for workers.

This labour market modernization will also include a review of other regulations, briefly outlined below.

1 GREATER FLEXIBILITY IN WORKING HOURS

On 1 October 2013, sectors and businesses were given increased flexibility in working time arrangements through an increase in permitted overtime working which in some cases carried no lieu-time entitlement and allowing firms greater liberty to increase the reference period of their workers' working hours to one year; this is the “annualized working time” scheme.



The government's stated aim is to continue down the road towards a more flexible organization of work by making annualized working time generally applicable, adapting part-time work and simplifying the overtime working system. A bigger focus will also be put on the introduction of "preferred hours flexi-time".

2 INTRODUCTION OF A "WORKING-LIFE ACCOUNT"

The government also plans to create a "working-life account".

Each worker would be entitled to a number of days' leave which he would carry with him throughout his career. Some events (like the birth of a child or overtime working) would qualify for an increased number of days off or a right to pay.

Workers could then use the built-up days or pay to help them bridge a change of jobs or to top up unemployment benefits or their state pension, or even for a career break.

The working-life account would also incorporate the different types of leave arrangement, such as time credit, career breaks or any other similar scheme. The scheme should ultimately deliver a more flexible spread of work and enable firms to adapt more easily to changing economic circumstances.

3 REVISION OF COLLECTIVE AGREEMENT NO. 85 ON TELEWORKING

Collective Agreement No. 85 concluded within the National Labour Council lays down the core principles that should govern telework. "Telework" means arrangements for organizing and/or performing work which uses information technology and is performed regularly and not just occasionally either in the worker's home or at any other place chosen by him (other than in the company's premises).

Teleworking is perfectly consistent with a policy to ensure a better work/life balance and can also be seen as going some way to addressing current transport problems.

The most recent technological developments therefore make it desirable for the Collective Agreement to be revised in order to further develop this working arrangement.

4 MODERNIZING OTHER EMPLOYMENT REGULATIONS

Other proposals for new or revised measures and other employment-related initiatives will also be considered during this legislature, including:

- the further harmonization of the manual/non-manual workers' single employment status, and more specifically the provisions on the guaranteed wage, annual leave, temporary lay-off, collective employment law. On this latter point, the plan is to reduce the number of joint bargaining committees. The recent reform of notice periods and abolition of probationary periods will also be evaluated with the social partners;
- streamlining the current business closure and mass redundancy procedures – i.e., speeding up the "Renault" procedure (= shortening the period in which workers' representatives can quiz management about redundancy plans and put forward counter-proposals);
- easing the social security contributions exemption regime for student work to make the system more flexible; the annualized credit of 50 days could be calculated and converted into hours, or 400 hours per year for which no social security contributions would be payable;
- a revision of pay scales allowing workers to be paid a wage more in keeping with their abilities and productivity instead of straight age- and/or length of service-related increments;
- a requirement for workers seeking to claim unemployment benefit to sign up earlier with regional employment services as a job seeker; they would have to do so within one month of the start of the severance notice;
- a lengthened guaranteed wage period - from 1 January 2016, employers would be required to pay two months' guaranteed wage. Various measures would also be taken to promote the return to employment of workers with a work incapacity through more flexible arrangements for a return to working on a part-time basis;
- the introduction of a comprehensive plan of support for the hospitality sector (e.g., extending the reduction for overtime from 180 to 360 hours; doubling the permitted number of casual work days from the current maximum 100 to 200 days, etc.).



TIME CREDIT AND CAREER BREAK

The time credit and career break schemes have met with growing popularity in recent years. Given the current budgetary constraints, however, the government wishes to drastically cut the costs of these schemes.

Two measures will therefore be introduced with effect from 1 January 2015: one on the ordinary time credit scheme, the other on the career wind-down time-credit scheme.

➔ Ordinary time credit

The government agreement provides that as of 1 January 2015 the career break **allowance for time-credit taken for no particular purpose will be scrapped**. It will still be possible to take time credit for no particular purpose (so-called "personal convenience" time credit) but it will no longer qualify for a career break allowance paid by the ONEm (National Employment Office).

Also, any periods taken as this type of time credit will no longer be treated as qualifying work periods for calculating pension entitlement.

By contrast, it is planned that **time credit for a particular purpose** will be extended by a maximum of 12 months and will be treated as qualifying work periods for pension rights if taken for one of the following purposes:

- to care for a child up to the age of 8;
- to provide palliative care;
- to attend or provide care to a seriously ill or disabled member of the household or family.

However, controls over the reasons and career conditions in these cases will be tightened up.

➔ Career wind-down time-credit

The government agreement raises the required age for claiming career wind-down time-credit (= possibility of half-time or 1/5 time credit up to pensionable age) from age 55 to **60**.

Also, the existing exceptions for workers aged 50 to 55 (in hard physical labour occupations, at least 28 qualifying years or workers employed in businesses recognized as being in difficulties or restructuring) will be abolished and these workers will also be subject to the 60-years age requirement ...!

All the above changes are due to come in from 1 January 2015, but it is not yet known at this time what applications will be concerned by these changes.

Will applications have to be put in to the employer before 1 January 2015 in order to avoid the above-mentioned restrictions? Will the employer have to have sent the application in to the ONEm before 31 December 2014, or will the time credit period have to start before 1 January 2015?

In any event, the ONEm says that applications made to date will be processed according to the rules currently in force whatever the starting date of the time credit.



04

REGISTERED UNEMPLOYED RECEIVING EMPLOYER-PAID COMPENSATION (= BRIDGING PENSION SCHEME)

The eligibility conditions for the registered unemployed receiving employer-paid compensation scheme (RCC) will be further tightened up.

So, from **1 January 2015**:

- the qualifying age for the RCC scheme will rise from 60 to 62 for all new collective agreements and Collective Agreement No 17. Workers on notice of termination before 31 December 2014 may nevertheless still claim the RCC scheme under the conditions currently in force i.e., in 2014;
- the qualifying age of 56 with 33 qualifying years (hard physical labour) or 40 qualifying years (long working lives) will go up to 58.
- Here, too, a worker put on notice before 31 December 2014 can claim the RCC scheme as it currently operates.

Also from **1 January 2017**:

- the qualifying age of 58 with 33 qualifying years (hard physical labour) or 40 qualifying years (long working lives) will go up to **60**;
- the qualifying age for RCC in the case of businesses in difficulties or restructuring will go up to **60 years**. Workers laid off by a business recognized as being in difficulties or restructuring no later than 31 December 2016 may nevertheless still apply under the current conditions.

05

IMPROVING LABOUR MARKET PARTICIPATION

The government will seek to improve participation in employment by taking various measures affecting the unemployment regulations. Specifically, it is planned to:

- further act on the tapering scale mechanism of unemployment benefit rates;
- expand the notion of "suitable" employment;
- introduce a requirement of 2 half-days per week community work for the long-term unemployed (over 2 years' unemployment);
- calculate the income guarantee allowance for non-voluntary part-time workers under the pre-2008 formula, which will be less favourable (the hourly supplement will no longer be a flat-rate amount but calculated on the worker's family circumstances). Also, the income guarantee allowance is set to be halved after

two years of payments so as to encourage workers to return to full-time employment;

- making young job-seekers' allowances available only to young people under 21 in possession of a diploma or certificate corresponding to a level of education that is yet to be determined. The top age limit for claiming these allowances will also be lowered from 30 to 25 years;
- requiring older unemployed persons to remain available for employment until the age of 65;
- abolishing the length of unemployment supplement for older unemployed; the measure should be applicable from 1 January 2015 for new entrants.



PENSION REFORM

Raising the state pension age was one of the most headline-grabbing points of the government agreement (perhaps from being unexpected!) but it is only one part of a broader reform of the pension system briefly outlined below.

! NB

The table below takes no account of transitional measures and long working life exemptions.

1 EARLY RETIREMENT

The minimum age for early retirement and qualifying working-life years have been gradually increased since 2013 based on the Act of 28 December 2011. The qualifying conditions will be further tightened up for 2017 and 2018.

As a result, the minimum age requirement will be set at 62.5 and the qualifying working-life years requirement will be 41 reckonable years.

Also, from 2018 onwards, early retirement will not be available before the age of 63. Furthermore, 42 qualifying working-life years will be required from 2019 onwards. The situation for the years ahead is therefore as follows.

2 RAISING THE STATE PENSION AGE

Structural reform is needed if the medium and long-term financing of pension payments is to be ensured, to which end it has been decided to raise the state pension age for private sector employees to:

- **66 years** of age from **2025**;
- **67 years** of age from **2030**.

In practice, this means that people currently in the 51-55 age bracket will normally be able to draw their pension at the age of 66, while those under 51 years of age today will in principle be the first to have work until they reach 67.

To qualify for early retirement	Minimum age	Working-life years required
In 2015 (01.01 - 01.12)	61.5	40
In 2016 (01.01 - 01.12)	62	40
In 2017 (01.01 - 01.12)	62.5	41
In 2018 (01.01 - 01.12)	63	41
In 2019 (01.01 - 01.12)	63	42



! NB

The state pension age announced for the future will most likely be qualified/subject to exemptions based on a range of factors like the work done (= hard physical labour).

The right to lay-off benefits (for temporary lay-offs) and work incapacity benefits may be granted to those who continue to work after the age of 65.

The reform would do away with the limitation on the income that can be earned on top of the basic state pension for those who have reached state pension age or who have a 45-year work record.

The income earned from authorized work after pensionable age will not, however, give any additional rights to state pension.

The limits currently applicable will be maintained in the event of early retirement.

3 POINTS-BASED SYSTEM OF PENSION CALCULATION

The government aims to establish a points system for calculating the state pension by 2030 at the latest. The idea is that it should more accurately reflect the rights built up by the worker.

Under this system, each year worked would give an entitlement to a number of points converted into money terms at the end of working life. The number of points would depend on the ratio of the worker's own earned income – i.e., what he actually receives – and an average earned income, as well as the number of the worker's own qualifying working-life years compared to a reference qualifying working life.

A full year's work for which the worker would have earned an income equivalent to the average wage for that year would equate to a number of points. A worker who has earned more could receive extra points, while one who has earned less might receive fewer points ...

However, certain non-working periods would still be taken into account for accruing points.

4 AUTHORIZED WORK BY PENSIONERS

At present, there is no limit on the amount of income that can be earned by a pensioner who has reached the age of 65 and can prove at least 42 qualifying working-life years on the date his pension becomes payable. Other pensioners are capped on the amount of income they can earn.

5 OTHER PROPOSED MEASURES

In addition to the reforms set out above, it is also planned that (and this is not an exhaustive list!):

- from 2025, the age at which a survivor's pension may be granted will be raised to 55 years by one year per calendar year;
- the periods equated to qualifying work periods for calculating the old age pension will be reviewed and the differences in pension schemes will be harmonized;
- the pension bonus will be scrapped from 1 January 2015 for those who have not yet begun to build up rights to it;
- specific and separate arrangements will be drawn up for determining the qualifying working-life years and the amount of the pension for both private and public sector workers doing hard physical jobs;
- the minimum pension will be adjusted by eliminating the negative effects of a mixed "employed-self-employed" working life;
- the public sector will be incentivized to create a supplementary pension scheme for public sector contract workers.



07

OTHER IMPORTANT GOVERNMENT MEASURES

Other salient developments among the wide range of measures and statements of intent set forth in the government agreement include:

- stepping up attempts to tackle social dumping and social security fraud (welfare benefits, avoidance of social security contributions, cross-border fraud) through various means: reinforced inspection services, data mining and cross-checking processes, computer data exchange, extended qualifying periods for benefit calculation, better identification of workers at the workplace, extension of the joint liability system, etc;
- assessing and adapting the current employment status of artists in order to prevent abuse and reduce benefit traps;
- gradually increasing minimum social security benefit and social assistance amounts to bring them up to the European poverty line, ensuring that this does not create a “benefit trap” – i.e., there must be a sufficient difference between benefits and earned income;
- increasing the lump sum amount deductible as business expenses from personal income tax, to be “paid for” from new excise duties on tobacco and fuel;
- harmonizing the concept of earnings for taxation, social security and employment law purposes;
- examining the desirability of increasing the exemption from PAYE income tax payments for scientific researchers;
- examining the possible abolition of the minimum amount of in-kind benefit for company cars;
- in collaboration with the regional governments concerned, getting the exemption from PAYE income tax payments for investment in assisted areas up and running in practice.

Francis Verbrugge, Senior Legal Counsel



WAGE ADJUSTMENTS

WAGE ADJUSTMENTS IN NOVEMBER 2014

Index figures for October 2014

Consumer price index 2013:	▶ 100.22 (+0.13)
Health index 2013:	▶ 100.28 (+0.22)
Averaged quarterly health index:	▶ 100.23 (-0.02)

Collectively-negotiated indexations and increases: selected forecasts

Joint Bargaining Committee (CP) 218:	▶ approx. +0.30% indexation in January 2015
Average monthly minimum wage/Welfare benefits:	▶ +2% in April 2015

Wage indexations and adjustments in November 2014

102.3	Porphyry quarries in the provinces of Walloon Brabant and Hainaut and quartzite quarries in the province of Walloon Brabant: Award of a €35 gift voucher per worker
106.1	Cement works -0.02% index adjustment on minimum wages only
117	Oil industry and retail trade -0.02% index adjustment on minimum wages only
140.5	Removal services: Adaptation of the subsistence and distant working allowance
149.1	Electricians: installation and distribution: Award of eco-vouchers to a value of €250 unless other arrangements made in works collective agreement or opt-in agreement (firms with no shop stewards' committee). Qualifying period from 01.10.2013 to 30.09.2014. Prorated for part-timers.
308	Mortgage, savings and pension funding companies -0.07% index adjustment on minimum wages only
309	Brokerage firms -0.06980% index adjustment on minimum wages and wages actually paid (up to the same amount)
310	Banks -0.07% index adjustment on minimum wages only
322	Temporary agencies and licensed providers of community-based work or services: Increase in the CP 106.02 pension contribution matching amount paid by the temporary work agency fixed at 0.88% of the temporary worker's gross pay for the period 01.10.2014 to 31.12.2015. Extension of the CP 106.02 pension contribution matching amount paid by the temporary work agency fixed at 0.82% of the temporary worker's gross pay for the period 01.01.2014 to 30.09.2014
326	Gas and electricity industry: -0.02% index adjustment on minimum wages only
330	Health care facilities and services: Private hospitals, home nursing care, old people's homes, nursing and care homes, psychiatric nursing homes, sheltered housing schemes, day care centres, rehabilitation centres, integrated home care services, Belgian Red Cross blood donation service, paediatric medical centres and health centres: the amount of the 2014 employment incentive bonus is €626.77



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



SOCIAL NEWS

WE'RE INTO AUTUMN ... AND I'VE GOT HOLIDAYS STILL TO USE UP!

The summer holidays are long gone. And with just a few weeks left to work in 2014 some people still have a lot of holiday entitlement to use up. Can unused holiday days be carried forward to the following year? And what happens if they aren't taken? What are employers' obligations and good practices for granting unused leave?

Most workers nowadays get more than the traditional four weeks' annual leave entitlement alone; often, they have other types of leave on top: lieu days (RTT), long service leave days, industry or company contractual holiday rights, etc. This leaves HR staff with the tricky year-end task of ensuring that each worker takes their outstanding leave entitlement.

CAN STATUTORY ANNUAL LEAVE BE CARRIED FORWARD?

The employer must allow employees to take any unused statutory annual leave before 31 December 2014. The Annual Leave Entitlement Act does **not allow unused statutory annual leave to be carried forward to the following year**. The employer has a duty to ensure proper planning of annual leave entitlements.

The employer has a valuable tool to help him plan and allocate annual leave entitlements: the works rules. This is a compulsory employment document that lays down rules and procedures specific to the company, such as how far in advance leave has to be applied for, priority rules for using up statutory holidays before contractual leave, skeleton staff requirements, setting dates for works holiday shutdowns, and so on.

Leave dates must be set by agreement between the employer and the worker bearing in mind the specific exigencies of the business, and that official annual holidays cannot be taken as half-days off, except for three days.

WHAT ABOUT WORKERS WHO CANNOT TAKE THEIR ANNUAL LEAVE ENTITLEMENT?

A worker who is at work but has been unable to take his full holiday entitlement will lose for **good any days not taken**. The employer must be able to prove that he gave the worker the opportunity to take his holidays. This means giving him sufficient advance warning of the outstanding leave to be used up before the end of the year, such as in a detailed breakdown. If need be, he should send the worker a warning by registered post putting him on formal notice to take his unused days' holiday before 31 December.

In a **very few specific situations**, the employer will have to pay the worker his normal single holiday bonus pay for holidays **not taken by 31 December**. These include periods of work incapacity or maternity leave prolonged up to the end of December. Pay for unused annual leave entitlement is calculated based on the pay that the worker would have received had he worked out the month of December. Note that the worker is not entitled to health insurance fund replacement income benefits for the days covered by the single holiday bonus. The employer will also have to pay the double holiday bonus if it has not been paid.

BY WHEN DO LIEU DAYS HAVE TO BE USED UP?

Lieu days – commonly known by the French acronym RTT – are leave days granted to comply with the average weekly working hours laid down by the joint bargaining committee or the company.

Example: the industry average weekly working hours in company X is 38 hours per week. The workers actually work 40 hours a week and receive 12 lieu days in order to comply with the average 38 hour workweek over a 12 month period.



These lieu days must be taken during a qualifying period, which is generally one year at the most, and need not necessarily coincide with a calendar year. This qualifying period is laid down either in a collective agreement negotiated in the joint bargaining committee, a company agreement or the works rules. It bears pointing out that if there is a (industry or company) collective agreement in place, the employer must incorporate its working hours in the works rules.

In the example given above: company X's works rules provide that "the 12 lieu days must be taken between 1 April and 31 March each year". In this specific case, the worker does not have to use up all his 12 lieu days by 31 December 2014, but they must be taken by 31 March 2015 at the latest.

CAN OTHER LEAVE DAYS BE CARRIED FORWARD INDEFINITELY?

The rules governing long service leave days and industry or company contractual holiday rights are:

- Days awarded under industry provisions: the employer should check the collective agreements governing the award to determine under what conditions and in what times workers must be given them;

- Days awarded under a company agreement or works rule: **the times and conditions for awarding these days are set by the employer;**
- If no rules are laid down in an agreement or the works rules: the award of these days is governed by normal company practice.

So, some employers offer their employees the possibility of a personal career account in which they can voluntarily build up contractual days that can be carried forward. The worker can then use up this personal reserve throughout his career, such as at key lifetime moments or in the run-up to retirement. The specific arrangements will be laid down in a collective agreement or the works rules. In this way, flexibility and the company's operational requirements can be reconciled.

To sum up: in addition to the statutory annual leave days which must be taken before 31 December each year, other types of leave must also be granted within a certain period. You should check the provisions on the matter laid down by the joint bargaining committee or for the company.

Lies Planckaert, Legal Adviser



SOCIAL NEWS

SOCIAL SECURITY CONTRIBUTIONS AND PAYE INCOME TAX DEDUCTIONS: TIMETABLE 2015

Below is the timetable of legal payment deadlines for remitting social security contributions and PAYE (Pay As You Earn) income tax deductions for 2015. 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 2015	1st prepayment	05.02.2015
	2nd prepayment	05.03.2015
	3rd prepayment	02.04.2015
	Balance	30.04.2015
2nd quarter 2015	1st prepayment	05.05.2015
	2nd prepayment	05.06.2015
	3rd prepayment	03.07.2015
	Balance	31.07.2015
3rd quarter 2015	1st prepayment	05.08.2015
	2nd prepayment	04.09.2015
	3rd prepayment	05.10.2015
	Balance	30.10.2015
4th quarter 2015	1st prepayment	05.11.2015
	2nd prepayment	04.12.2015
	3rd prepayment	05.01.2016
	Balance	29.01.2016

! REMARKS

The employer's social security contribution paid to fund holiday pay is due on 30.04.2015 at the same time as the social security contributions balancing payment for the first quarter 2015. 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 2015.



PAYE income tax deductions

Period	Date
January 2015	13.02.2015
February 2015	13.03.2015
March 2015	15.04.2015
1st quarter 2015	15.04.2015
April 2015	13.05.2015
May 2015	15.06.2015
Juny 2015	15.07.2015
2nd quarter 2015	15.07.2015
July 2015	14.08.2015
August 2015	15.09.2015
September 2015	15.10.2015
3rd quarter 2015	15.10.2015
October 2015	13.11.2015
November 2015	15.12.2015
Prepayment 4th quarter 2015	15.12.2015
December 2015	15.01.2016
4th quarter 2015	15.01.2016

! REMARKS

If your 2014 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 15.12 of an amount equal to the PAYE amount due for October and November. If your 2014 PAYE withholding liability was above €2.5 million, you must make a final month remittance by 21.12 of an amount equal to the PAYE amounts due on wages and salaries paid between 1 and 15 December.

COLOPHON

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