EMPLOYING PEOPLE IN BELGIUM

A survey of the Belgian social legislation
The aim of this brochure is to give you a survey of the social legislation applicable to your business, your staff, your property, yourself.

In fact, we will not limit ourselves to what is compulsory under Belgian legislation; we will also give some “useful tips”. We sincerely hope that you and your business will be highly successful in our country. Please do not hesitate to contact our legal and commercial advisors for detailed information about employment in Belgium.

For further information, please see our website: www.partena-professional.be
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1. Starting a business in Belgium

The first step in the set-up of a business is a visit to an Enterprise Counter. The core business of these offices is to register new commercial enterprises in the Crossroads Bank for Enterprises. In addition to this, they offer a consultancy service to provide you with all the necessary information about how to start up in Belgium, which formalities have to be met, which forms have to be filled in, which authorities must be visited etc.

Partena Professional has its own Enterprise Counter: Partena SmartStart.
For further information please call T: +32 (0)2 549 74 70 or address your questions to smartstart@partena.be. You can also visit: www.partena-professional.be.
2. Employing staff in Belgium: how does it work?

2.1 “Employee” : definition

Any person working under someone else’s authority in exchange for a salary is either a white-collar employee or a manual worker (blue-collar) whether he or she provides mainly intellectual or manual work.

2.2 The Belgian social security scheme

2.2.1 Principles

Unless stated otherwise by an international agreement, all salaried workers employed in Belgium and at the service of an employer established in Belgium or with an operational office in Belgium will be subject to the Belgian social security scheme, regardless of age or nationality. However, see below for specific rules applying when occupying foreign workers.

Being subject to the Belgian social security scheme implies both the employer and the employees pay contributions to finance the system.

The Belgian Social Security scheme consists of the following branches, each financed by those contributions:

- old-age and survivor’s pension,
- sickness and disability insurance,
- unemployment,
- insurance for occupational disease,
- annual vacation,
- and family allowance.

The system is based on the principle of solidarity and redistribution of the available funds. The social security contributions collected from the work-force are redistributed to those out of work (illness, retirement, unemployment, etc.). The employees’ contributions are not set-aside until he or she becomes ill or retire, but rather are used at once for the inactive.

The employer is responsible for payment of the contributions – both his employees’ contributions and his own – to the ONSS/RSZ (National Social Security Office), the state-run central organization. The social security benefits are redistributed through separate specialized organizations. Some of these organizations handle the payment of unemployment benefits, others the payment of state pension benefits, and still others - mostly private - are responsible for the payment of health insurance benefits and, separately, child benefits.

Unlike most other countries, private insurers must cover accidents that occur on the workplace or on the way to and from work (see later for more details).

As required by its legal assignment, Partena Professional will take care of the calculation of the social contributions as well as of the payment of those contributions to the National Social Security Office (NSSO).

2.2.2 Occupying foreign workers

Different situations may apply:

a) The employee works within the EU

In execution of European Union regulations (883/2004), only one national social security scheme applies. The determination of which depends on the situation.

1. The employee works in only one Member State

In principle the insured person will then be subject to the legislation of the country in which the work is performed, even if that country is not his or her country of residence.

2. Temporary secondment

An important restriction to this principle is temporary secondment. Indeed, in this case, the employee remains subject to the social security scheme of the country in which he or she usually works (sending State). The assignment can be requested for a 2 years period (the social administration may grant an extension of the secondment up to max. 5 years).

To be eligible for this system, the employee must be subject to the social security scheme of the sending Member State at least one month prior the assignment and must remain under the authority of the sending employer.
3. The employee works in several Member States for one employer
The employee is subject to the legislation of his or her country of residence provided that his or her working time and/or remuneration in country of residence represents at least 25% of his or her total working time and/or remuneration. If not, he or she will be subject to the legislation of the Member State where the employer is registered or has a place of business.

4. The employee works in several Member States for several employers established in the same Member State
The employee is subject to the legislation of his or her country of residence provided that his or her working time and/or remuneration in country of residence represents at least 25% of his or her total working time and/or remuneration. If the employee does not reside in one of the countries of activity or if he or she does not work in his/her country of residence for at least 25% of his/her working time/income, he or she will be subject to the legislation of the Member State where the employer is registered or has a place of business.

5. The employee works for more than one employer
In this case the employee is subject to the legislation of his or her country of residence provided that his or her working time and/or remuneration in the country of residence represents at least 25% (i.e. substantial part) of his or her total working time and/or remuneration.

If the employee does not pursue a substantial part of his/her activity in his/her country of residence:
• he/she will be covered by the legislation of the Member State in which the registered office or place of business of the undertakings employing him/her is situated if he/she is employed by two undertakings which each have their registered office or place of business in the same Member State.
• he/she will be covered by the legislation of the Member State other than the Member State of residence in which the registered office or place of business of the undertaking employing her/him is situated, if he/she is employed by two undertakings, one of which has its registered office in the Member State of residence and the other in another Member State.
• He/she will be covered by the legislation of the Member State of residence if he/she is employed by various undertakings or various employers whose registered offices or places of business are in different Member States outside the country of residence.

6. The employee works for one or several employers established outside the EU
If the employee works in several Member States for one or more employers settled outside the EU, he or she will be subject to the social security of his or her country of residence.

b) The employee does not work within the EU
In this case international treaties define to which social security system the employee is subject.

Most treaties stipulate that the employee is subject to the social security system of the country in which the work is carried out, even though he or she lives in the country of the other treaty partner. Belgium has treaties with following countries: Algeria, Australia, Canada, Chile, Congo, the Philippines, Israel, Croatia, Bosnia-Herzegovina, Macedonia, Serbia-Montenegro, Morocco, Poland, San Marino, Tunisia, Turkey, United States. As these treaties evolve, it is always advisable to obtain updated information on these agreements.

2.3 Taxes
In Belgium, withholding tax (tax deducted at source) is due when the employee, regardless of nationality, works in Belgium AND is paid by his or her employer in Belgium. When there is an international aspect (e.g. foreign employer, several foreign employers, etc.), the applicable international treaties must be taken into account. As such there are double taxation treaties to avoid taxes being paid in both the ‘home country’ and the ‘work country’. The general rule is that taxes are paid in the country of employment.

Exceptions:

2.3.1 Rule of 183 days a year
According to most international treaties, if the employee is paid by an employer located outside the country of employment and the period of his employment in that other country does not exceed 183 calendar days a year (or taxable period of 12 months), he should pay taxes in the country of residence.
2.3.2 Cross-border workers

A cross-border worker is an employee who works in an EU Member State while living in another Member State to which he or she in principle returns daily or at least once a week.

In Belgium, a specific tax regime existed for cross-border workers, regardless of nationality, who worked in the border zone with France and who live near the border in France (where they in principle return each day). A short stay in the ‘work country’ was allowed if a long-term residence is maintained in the other country. A cross-border worker payed taxes in his country of residence, while normally taxes should be paid in the country in which they are employed.

As from 01/01/2007, this specific tax regime for cross-border employees has been cancelled. This regime remains valid up to 31/12/2033 only for employees residing in France (in the border zone) on 31/12/2008 and working in Belgium (in the border zone) at the latest on 31/12/2011 if they already beneficiate from this regime and if they maintain the conditions to beneficiate from this regime.

Partena Professional will calculate the withholding tax due by your employees. We can also take care of transferring these payroll taxes to the competent tax administration.

2.4 Occupying foreign staff in Belgium : work permits

Any Belgium-based employer wishing to hire a foreign worker must get a prior employment authorization from the regional employment Service.

For his part, the foreign worker must get a work permit to be employed in Belgium. The type of work permit depends on the nationality of the employee, the duration of his/her right of residence in Belgium (which he/she must first acquired), the type of work, the number of employers he will work for, ...

Some exceptions exist: most of EU-national (see below) as well as their dependents and a few categories of workers (e.g. journalists, priests, Ph.D. university researchers, recognized refugees, some students, …) are allowed to work in Belgium without work permit.

Practically, various situations exist:

2.4.1 Nationality of the employee = EU-national

Countries concerned: Denmark, Germany, Greece, Spain, France, Ireland, Italy, Luxembourg, the Netherlands, Austria, Portugal, Finland, Sweden, United Kingdom, Northern Ireland, Malta, Cyprus, Poland, Hungary, Estonia, Latvia, Lithuania, Czech Republic, Bulgaria, Romania, Slovenia and Slovakia. An exception remains for the newest European country, Croatia, that will be subject to transitional measures up to 30/06/2015 (work permit and work authorization needed – with abbreviated procedure).

No work permit is required for those workers.

N.B. The employer does not need a work authorization either.

2.4.2 Nationality of the employee = one of the European Free Trade Area Member States + Switzerland

Countries concerned: Iceland, Norway, Liechtenstein and Switzerland.

These workers are assimilated to EU nationals, so no work permit is required as well as no employment authorization for the employer.

2.4.3 Nationality of the employee = Newest EU members AND all other countries

Concerned country: Croatia (see the information here above) AND all other countries.

A work permit is required. For these workers, there are three types of work permits:

Work permit A

Gives a foreign worker the authorization to exercise any profession for any employer and this, indefinitely.

Work permit B

Gives a foreign worker the authorization to work for one specific employer during a well-defined period of maximum 12 months (renewable). The employer must obtain prior permission to employ this worker (see hereunder). The work permit will be delivered on the basis of the employment authorization granted to the employer.
Attention: a separate application procedure has been drawn up for the employment of foreign employees from countries that recently joined the European Union in 'bottleneck' occupations. Since 01.07.2013 this procedure still applies for workers from Croatia (for workers from the other new EU member states, no work permit is required anymore). The employer must still make the request for a permission to employ.

A permission to employ a foreign national will be granted by the authorities within 5 working days following the application. While waiting for the work permit B to be issued, the foreign employee will be allowed to work in Belgium with the permission to employ granted to the employer.

**Work permit C**
Gives a foreign worker the authorization to exercise any profession for any employer but for a well-defined period (1 year) that can be renewed if necessary.

**Work authorization**
Employers willing to employ a foreign employee in Belgium need to have prior permission to employ a work permit B holder. It is a document that gives the employer authorization to hire a certain worker with a foreign nationality and this for a well-defined period.

The employer needs to hand in a request at his local employment office.

This authorization is valid for a maximum of 12 months but can be extended. The employer may use the services of the worker only within the limits of this permission.

The permission to employ cannot be granted if the foreign worker has already entered Belgium to work and this before the employer received his or her permit. Besides, permission to employ a work permit holder will only be given if suitable work-force cannot be found on the Belgian labour market. The permission to employ is delivered to the employer, the work permit to the employee.

### 2.5 Limosa: mandatory declaration for foreign employees, self-employed persons and trainees in Belgium

As of April 1st 2007 all foreign employees, self-employed persons and trainees have to declare their activities in Belgium to the authorities in advance – exactly as it is already the case in other EU Member States. Note that since 01/01/2014, there is an exception to the Limosa declaration for foreign trainees.

This mandatory declaration is part of a larger project: Limosa. With this obligation, the Belgian authorities want to create better guarantees for the free movement of services and workers. Extra attention will be paid to everyone’s rights and conditions of employment in Belgium.

As an entrepreneur, you will enjoy some major administrative benefits as a result of Limosa.

Proper execution of the Limosa declaration will make your administrative obligations in Belgium much easier, with regard, inter alia, to drawing up labour regulations, the staff register, the individual earnings record and the wage settlement and keeping them up to date.

The portal site (www.limosa.be) plays an important part in this project. Immediately after each declaration via the website, a Limosa-1 certificate is supplied. This certificate must be presented to the Belgian client or principal. If an employee, self-employed person or trainee is unable to produce this Limosa-1 document, the Belgian client or principal must report this to the authorities immediately.

In time the portal site www.limosa.be will be expanded into a dedicated portal. This will allow you to fulfill almost all your administrative obligations concerning working in Belgium via a single electronic portal.

Complementary information can be found at www.limosa.be.

Our legal department can advise you on all these administrative steps.

Contact us by telephone T: +32 (0)2 549 30 10 or T: +32 (0)2 549 30 20 or by e-mail (legal@partena.be).
3. Employing staff in Belgium: formalities to comply with

When he decides to hire workers, Belgian or foreigner, the employer will have to comply with various formalities mainly towards the social security and tax administrations.

As a Partena Professional customer we can assist you along all those steps.

3.1 Mandatory formalities for all employers

The employer has to comply with the following formalities.

3.1.1 Registration at the Tax collection office

Employers must register with the collector of direct taxes competent for the district. Each month, the taxes withheld at source from employees’ salaries are reported and paid to the tax collection office.

As this belongs to the core business of Partena Professional, we can take care of this registration for you.

3.1.2 Occupational accidents insurance

The insurance policy covering occupational accidents must have been signed BEFORE the first employee effectively starts working. The policy must be signed with a company accredited in Belgium. A policy taken out abroad does not cover the employee working in Belgium.

Occupational accident insurance companies indemnify the financial consequences sustained by the employer when the employee is involved in an occupational accident. The employee is refunded for medical costs and loss of salary. The insurance coverage includes compensation for accidents on the way to and from work. The premium is chargeable to the employer. It is a percentage of the salary and varies according to the employee’s professional risk.

Thanks to its good partnerships, Partena Professional can help you to take out such insurance. Viaxis is our direct partner for occupational accidents insurance.

3.1.3 Employment regulation

From the moment the employer occupies staff (even if there is only one employee in the company), he must draw up an employment regulation ("règlement de travail"/"arbeidsreglement").

The employment regulation supplements the basic Employment Act and governs the labour conditions applicable to all or some categories of employees of a company. Some of those internal regulations are mandatory.

This compulsory document must be drawn up in one of the 3 official languages used in Belgium: French, Dutch or German (see below for the rules concerning the use of language in Belgium).

Partena Professional clients can download such employment regulations from our website www.partena-professional.be. Beyond this, our legal department and your future payroll consultant remain at your disposal for any further information on that topic. Our legal department offers various solutions to assist you in drawing up a fully tailor-made regulation. Contact our legal department: +32 (0)2 549 30 10 or T: +32 (0)2 549 30 20 or legal@partena.be.

3.1.4 Individual contract of employment

Different kinds of employment contracts can be drawn up according to the nature and the duration of employment. Contracts for an indefinite period are the only ones that do not have to be in writing. However certain provisions must be in writing.

You can download different kind of individual contract of employment from our website www.partena-professional.be. You can also contact our legal department: +32 (0)2 549 30 10 or T: +32 (0)2 549 30 20 or legal@partena.be.
3.1.5 (Inter)Company Occupational Health Service

Every employer must have an internal or external service for health and safety at work. They will check safety and sanitary conditions on the business premises. Because of the legal requirements for this service it is easier to contact an external service, also provided by the intercompany occupational health service.

For some risky functions, regular medical examinations are compulsory. To this end the employer can contact an intercompany occupational health service. The physician will focus on the employees’ capacity to work. In some cases, these physicians can also offer medical advice.

Thanks to good partnerships, Partena Professional can help you subscribe to this service. Our partner Mensura offers you a wide range of services in this field.

3.1.6 Industrial Joint Committee

Each company falls under the competence of an industrial joint committee. There is a joint committee for each economic sector (sometimes 2 when there is a specific joint committee for intellectual employees and another for the manual worker of the same sector). The determination of the competent joint committee does not belong to the employer but comes within the purview of the National Social security Office.

The joint committees is made up of an equal number of representatives of both the employees and the employers active in the sector and are chaired by a public officer from the Federal Public Service Employment (Ministry of employment).

The joint committee’s main task is to conclude collective labour agreements for the business sector. It can also intervene to prevent or settle disputes between employer and employees from the sector.

The collective labour agreements concluded by the social partners within the joint committee deals with a wide range of aspects such as minimum wages, professional classification, duration of work, Christmas bonus, etc.

Next to the different industrial joint committee, a National Employment Council also concludes nationwide labour agreements and offers advice on various social legislation matters.

Registration to such a joint industrial committee automatically follows your registration with the Belgian Social Security.

Remark: in Belgium, there are three recognized union organizations: the Catholic ACV/CSC, the socialist ABVV/FGTB and the liberal ACLVB/CGSLB.

If you need any help concerning these matters, our Consulting Department remains at your disposal at all times. You can contact them by e-mail (legalpartners@partena.be). You can also get in touch with our legal department by telephone (T: +32 (0)2 549 30 10 or T: +32 (0)2 549 30 20) or by email (legal@partena.be).

As a Partena Professional customer, you will have access to the private section of our website www.partena-professional.be where you will find full documentation on the sector you belong to. You can also get this documentation on paper (by specific request). For non covered sectors, you can contact our Legal Department for specific information related to the work and wage conditions applying to your company (Contact our Legal Department by telephone (T: +32 (0)2 549 30 10 or T: +32 (0)2 549 30 20) or by email (legal@partena.be).

3.1.7 Company organisations

If the law requires their creation, employers must take the initiative to set up company-structured organizations such as a Prevention and Protection Committee and a Works Council.

For instance, companies with a work-force of at least 100, must set up an advisory and informative works council that is involved in decision-making on matters such as labour regulation, the dates of the annual holidays, etc.

For further information concerning this matter, please contact our Consulting Department by email (legalpartners@partena.be)
3.2 Compulsory formalities for employers with employees subject to the Belgian social security

If the employee is subject to social security in Belgium you have to register with the following services or create the following bodies:

3.2.1 ONSS/RSZ Registration number

Employers must register with ONSS/RSZ (National Social Security Office) when hiring the very first employee.

*As your payroll office, Partena Professional supports you fully in these steps.*

3.2.2 Dimona registration

Every time an employment relationship with an employee subject to the Belgian social security scheme begins or ends, this has to be registered with the Belgian authorities. This registration is called “Dimona”.

Further information about this registration can be found on the website ‘www.socialsecurity.be’ (in French, Dutch or German).

*As a Partena Professional customer we can also provide you with this service.*

3.2.3 Family Allowances Fund

The Family Allowances Fund pays out family allowances, mainly child benefits, to employees. It’s the employer’s obligation to join such a fund. Membership is free of charge though compulsory even if all employees are childless.

*Partena Professional also disposes of a Family Allowances Fund. We are more than happy to register you.*

3.2.4 Holiday fund for manual workers

Employers that employ manual workers (blue-collars) must join the Holiday Fund competent for their business sector. The fund is responsible for the payment of holiday bonuses to the workers.

*By outsourcing your payroll management to Partena Professional, your subscription to this fund will be done automatically.*
4. Essential aspects of the Belgian labour legislation

4.1 Employment regulation

As said previously, the employer must draw up an employment regulation when hiring his first employee.

This mandatory document will provide specific rules in matter of wage and work conditions in the company.

Partena Professional can provide you with a standard document embodying the essential compulsory provisions required by law (in French or Dutch). You will find a standard labour regulation on our website www.partena-professional.be.

Our legal department can also work with you to draw up a tailor-made regulation complying with the characteristics of your company. Please contact our legal department by telephone (T: +32 (0)2 549 30 10 or T: +32 (0)2 549 30 20) or by email (legal@partena.be).

4.2 Employment contracts

The form and the content of an employment agreement are governed by the 3 July 1978 (Employment) Act.

There are several types of contracts according to the nature and the duration of employment. There are distinct contracts for white-collar employees, manual workers (blue-collars), sales agents and students, as well as for fixed periods, for indefinite periods, temporary work, etc.

Except when concluding a contract for an indefinite period without special clauses, a contract has to be in writing (see also above 3.1.5.).

As a Partena Professional Client, you will have access to a large range of standard contract on our website www.partena-professional.be. You can also contact our Legal department for a specific assistance for the drawing up of employment contracts.

4.3 Probationary period

For all the contracts entering into force as from 01/01/2014, there is no longer a probationary period (or trial or probation period).

Nevertheless, as a transitional measure, the probationary period stipulated in the contract which entered into force before 01/01/2014 remains valid if the rules of minimum and maximum duration of probation have been respected. During this probationary period, the contract can be terminated with a shorter notice period.

4.4 Use of the official languages

Each and every employment related document (contract of employment, pay slip, etc.) must be drawn up in one of the 3 official languages in Belgium, which are French, Dutch and German. The language to be used for social relations depends on the location of the place of business (siège d’exploitation/ exploitatiezetel). In other words, employees who are occupied in the Dutch-speaking part of the country should receive their documents in Dutch, while those who work in the French-speaking part of the country should get them in French. When the place of business is located in Brussels, the employee may decide whether to receive the documents in Dutch or in French.

However, the language of registration of the employer to the official bodies has to be in the language of the part of the country where the headquarter is registered: Dutch in Flanders, French in Wallonia, German or French in the East Cantons and French or Dutch in the Brussels Region.

4.5 Duration of work

Employees can work on a full-time or part-time basis. A part-time activity shall in principle not be less than one-third of the full-time duration and not less than 3 consecutive hours for every labour achievement. Yet some exception exists in particular sectors or for some specific categories of workers.

The basic regulation stipulates that an employee shall not work more than 9 hours (8 hours when working on 6 days a week basis) a day or 38 hours a week. The contract of employment has to specify the exact number of working hours on a weekly basis. In many sectors, a collective labour agreement organizes specifically the weekly duration of work (some
sectors have lowered the working hours, others allow to work more than 38 hours a week – maximum legal is fixed to 40 hours – with granting of compensation rest days).

When the work exceeds 9 hours a day or the normal weekly working hours indicated in the agreement, the additional working hours will be considered as overtime. An extra bonus and compensatory rest should then be granted.

These rules do not apply to certain types of employees like employees in a confidential or managerial position. Other derogations are provided for some specific business sectors or for some kinds of work (such as shift work, or work in a clinic or hospital...).

Overtime is restricted to the circumstances and situations prescribed by law. In some cases, such as (unexpected) exceptional pressure of work, the employer must respect certain prior formalities. Outside those situations, overtime work is illegal.

The Belgian labour legislation also provides you with flexibility schemes allowing you to organize work the best way in order to comply with your activities.

By outsourcing your payroll to Partena Professional, we will take care of any overtime calculations. In addition, by becoming a Partena Professional customer, you will be granted a certain number of e-credits on the private section of our website. This will enable you to consult the legal stipulations about issues in relation to your joint industrial committee (in French or Dutch).

Moreover you can contact our legal department to be advised on a better solution for your work organization.

4.6 Night work and work on Sunday and/or Public holiday

These are only permitted for some well-defined kinds of work. You can also conclude a collective agreement in the company, allowing night work, Sunday work or work on public holidays.

For any information about this regulation, please contact our legal department by telephone (T: +32 (0)2 549 30 10 or T: +32 (0)2 549 30 20 - or by email (legal@partena.be)).

4.7 Suspension of the contract

The execution of the contract will be suspended in circumstances such as illness, accidents (private or work related), maternity leave, annual holidays, temporary unemployment (economic reasons, technical breakdown, bad weather conditions), strikes, career breaks, public holidays, authorized leave, absence due to urgent (family) reasons, parental leave, educational leave, etc. Whether a salary needs to be paid and how much this will be during those periods of suspension depends on the type of suspension.

By outsourcing your payroll to Partena Professional, these calculations will be made for you.

4.7.1 Sick leave

In case of sickness or accident, the employee is entitled to a statutory sick pay during the first 30 days of absence, payable by the employer. The rate of the sick pay, based on the normal salary, depends on the nature of the contract (white- or blue-collar worker), and on the length of his service to the employer.

After this period, the employee will receive sickness benefits, payable by the Health Insurance Fund (Mutuelle/Ziekenfonds).

To be entitled to his sick pay at his employer’s expense, the employee has to respect some legal obligations, amongst which the immediate information of his employer of his incapacity to work. The employer is allowed to request from the employee the delivery of a medical statement (medical certificate). Besides the employer may entrust the task of ascertaining the sickness to an independent medical officer, called controller-officer. Since 01/01/2014, the employer can foresee the obligation for the employee to stay at home during 4 consecutive hours fixed in a Collective Labour Agreement or in the employment regulation each day of sickness in order to allow the control by the independent medical officer.
4.7.2 Holidays

The holiday entitlement depends on the length of service during the preceding calendar year. For white-collar workers, the holiday entitlement is based on the number of months worked during the preceding year (activity year) and for blue-collar workers, it will be based on the number of days worked on the preceding year. Some absences and leaves are assimilated to “worked” periods.

In practice, employees (white-collar) are entitled to 2 vacation days per complete worked month in the preceding year. That means 24 vacation days (six-days-a-week scheme) or 20 vacation days (five-days-a-week scheme) for a complete year in service (or of assimilated periods), i.e. a maximum of 4 complete weeks of paid leave in the scheme of a full-time working employee.

During their annual leave, the white-collar employees receive a “double holiday pay” in addition to their normal pay. The employer pays both the normal pay and the holiday allowance (see below).

The blue-collar workers get their holiday pay (normal pay and holiday allowance) from a Holiday Fund. Once the employer is registered to the Belgian National Social Security Office, he will be automatically affiliated with the competent holiday fund.

4.7.3 Public Holidays

Public holidays in Belgium are as follows:

<table>
<thead>
<tr>
<th>Event</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1st (New Year’s Day)</td>
<td>January 1st</td>
</tr>
<tr>
<td>Easter Monday</td>
<td>April 1st (Easter Monday)</td>
</tr>
<tr>
<td>May 1st</td>
<td>May 1st (Ascension Day)</td>
</tr>
<tr>
<td>Whit Monday</td>
<td>May 28th (Whit Monday)</td>
</tr>
<tr>
<td>July 21st (National Holiday)</td>
<td>July 21st</td>
</tr>
<tr>
<td>August 15th (Assumption)</td>
<td>August 15th</td>
</tr>
<tr>
<td>November 1st (All Saints’ Day)</td>
<td>November 1st</td>
</tr>
<tr>
<td>November 11th (Armistice)</td>
<td>November 11th</td>
</tr>
<tr>
<td>December 25th (Christmas Day)</td>
<td>December 25th</td>
</tr>
</tbody>
</table>

In principle, working on a public holiday (as working on a Sunday) is not allowed. The law provided some derogations in specific circumstances.

An employee occupied on a public holiday is entitled to his normal wage and to a compensation rest.

4.7.4 Circumstantial leave

Employees are allowed to take paid leaves for:

- family reasons (e.g. marriage of the employee of one of his relatives, birth of a child, death of a relative, adoption, …);
- the fulfillment of civic obligations or civilian tasks (e.g. participation to the electoral process);
- court appearance.

The law determines the reasons as well as the duration allowed for each absence, but more favorable provisions may be determined within a business sector or on the company level.

4.7.5 Maternity leave

Many legal provisions aim to protect pregnant employees. This protection has been increased over the last years not only in order to provide a better protection of the mother before and after birth, but also to promote the reception of the child and to allow the co-parent to take part in it.

Those protection measures, of which some are European directives transpositions, are about working conditions and health and safety of the pregnant worker.

Maternity leave in Belgium consists of 15 weeks (max. 6 weeks of pre-natal leave and min. 9 weeks compulsory post-natal leave) for a single child and 17 weeks (max. 8 weeks of pre-natal leave and min. 9 weeks compulsory post-natal leave) for a multiple pregnancy. The whole maternity leave is paid by the Health Insurance Fund.
4.7.6 Career break

As it promotes a better work-life balance, career breaks have known a quite successful evolution over the last years, especially since the new career break scheme (called “credit-temps”) has been introduced in 2002.

The career break system enables employees to take a full break or reduce their working hours on a certain period of time while receiving a monthly allowance from the National Employment Office. During the career break, the employee is protected against dismissal and maintains most of his social rights (pension, medical care,…). All employees working in the private sector are eligible for a career break provided they meet certain conditions of age, seniority in the company or career length.

The career break scheme consists of 3 different options:

• The time-credit ‘without motif’ consisting in a complete career break, a half-time reduction or a 1/5th reduction for a 12 months period if the employee has at least 2 years of seniority in the company and a career of at least 5 years.
• The time-credit ‘with motif’ consisting in a complete career break, a half-time reduction or a 1/5th reduction for a 36 or 48 months period (depending on the motif) if the employee has at least 2 years of seniority in the company.
• The time-credit for older employees consisting in a half-time or 1/5th reduction for employees in principle aged over 55 who prove a 2 years seniority in the company and a career of at least 25 years. They are entitled to reduce their working hours over an unlimited period of time, either by one fifth or one half, depending on their last working time.

Next to the ordinary career break system (“time-credit”), the Belgian legislation also provides the possibility for employees to stop working or to reduce their working time in order to face specific situations:

• palliative care leave : to take care of a patient at final stage;
• medical leave : to take care of a heavily ill family member;
• parental leave : to take care and raise a child until the age of 12.

4.7.7 Temporary lay-off

Belgian labour law provides the possibility for employers facing shortage of work due to the economic situation to reduce or suspend the working time of their workers for a certain period of time.

In principle, temporary lay off applies to blue-collar workers as well as to white-collar workers.

Other unexpected circumstances can justify resorting to temporary lay off for the whole or part of the personnel, such as:

• bad weather conditions (e.g. frost, snow,…);
• force majeure (act of God, unforeseeable);
• technical accident (e.g. fire,…).

During the lay off periods, workers are entitled to either a guaranteed wage at the employer’s expense for a limited period, either to unemployment benefits payable by the National employment service. In addition, as from 01.01.2012, all employers (or the Social Fund of the sector) will have to grant their blue-collar workers in temporary lay-off (due to economic reason, technical accident or bad weather conditions) a minimum additional benefit of 2 EUR per day.

The introduction of a temporary lay off period in the company requires various prior formalities such as notifying the workers, the unemployment services, …within the time prescribed by law.

For any information or if you need help to fulfill your obligations in these matters, please contact our legal department: by telephone (T: +32 (0)2 549 30 10 or T: +32 (0)2 549 30 20) or by email (legal@partena.be).
4.8 The salary

4.8.1 Minimum gross salary

Salaries are not fixed by law. The employer and the worker are free to determine the gross wage amount. However, some limits are to be respected. One of those limits is the minimum wage scales agreed within each business sector.

Indeed, most of the joint committees have negotiated minimum gross salary scales per category of workers usually defined on the basis of the level of responsibility, seniority, education, etc. For companies falling under the competence of a joint committee where no negotiations were conducted, the limit to be respected will be the national guaranteed minimum monthly wage. The pay slip given to the employee shows both the gross and the net salary.

By becoming a Partena Professional customer, you will be provided with a certain number of e-credits on the private section of our website. This gives you the opportunity to consult the legal stipulations on salary issues in relation to your joint industrial committee.

4.8.2 Net salary

The net salary equals the gross amount, after deduction of the employee’s social security contribution of 13.07% and an at-source tax deduction (withholding tax).

As explained hereafter, the method of calculation, however, is different for white-collar and blue-collar workers. The employer is responsible for the payment of his employees’ social security contributions to the competent administration.

Employees can calculate their net salary and vice versa by using our Websimul internet application. You can find it on our website www.partena-professional.be.

4.8.3 Taxable income

Taxable income is obtained after deduction of the employee’s social security contributions from the gross salary. The employer is responsible also for the payment of deducted taxes to the competent administration.

The amount of income taxes deducted depends on the amount of the employee’s taxable salary, civil status and family situation. Employees are required to fill in a tax return every year, and declare both taxable and tax-free income, on the basis of which the yearly tax assessment is made.

The actual net pay is obtained after deduction of the employee’s share in benefits in kind (e.g. the employee’s participation in the price of luncheon vouchers).

4.8.4 Holiday pay and Bonuses

a) Holiday pay

In addition to their monthly salary, employees are due to receive, under certain conditions, a holiday pay. Terms of granting and amounts depend on the status of the employee.

Holiday pay for blue-collar worker who are subject to the legal annual holidays scheme for salaried employees is paid by a specific Holiday Fund.

Once the employer is registered to the National Social Security Office, he will be automatically affiliated with the competent holiday fund.

Holiday pay for white-collar employees is paid by the employer. The employee is entitled to a holiday pay corresponding to the duration of his holiday leave (see above).

The employee’s holiday pay consists of a simple holiday pay (continued payment of the monthly salary during the holiday period) and a double holiday pay (holiday bonus) which is a supplement on top of the monthly gross salary to cover extra holidays expenses. The double holiday pay corresponds to 92% of the monthly gross salary (for a complete holiday leave – see above).

b) End-of-year bonus, Christmas bonus and 13th month

Belgian legislation does not provide the payment of year-end bonus. Yet, most of the business sectors have made the granting of a year-end bonus compulsory. This bonus is usually paid at the end of the calendar year. The terms and conditions for the granting of this bonus vary from one sector to another.
4.8.5 The employer’s social charges

To assess the effective cost of a worker, the employer should take into account not only the worker’s gross wage and his “basic” social contributions calculated on that wage but also some additional charges provided in many business sectors. In addition, fringe benefits, refund of travel expenses, insurance etc., which are payable by the employer should also be considered.

Moreover the basis of calculation is different for manual (blue-collar) worker and for intellectual (white-collar) worker. Indeed, for blue-collar workers, social contributions are calculated on the gross wage at a 108% rate while white-collars’ contributions are based on their gross salary at 100%. This, because the holiday pay for blue-collar workers is not supported by the employer but paid by a Holiday Fund (see above).

The employer’s social contributions amount to 33% of the gross salary in average. It can go up to 39% for blue-collar workers. Other special contributions have also to be taken into account, such as contribution for paid educational leave, CO2 contribution for the use of a company car or contribution for extra-legal pension benefits.

Next to those social contributions, employers have to pay additional charges determined on the business sector level. These contributions, usually collected by the National Social security office (with the social contributions), allow financing sector funds. Many sectors have set up social funds with various missions (supplementary allowances, professional training, …). The amount of those contributions varies from one business sector to another.

To calculate the total cost of an employment, feel free to contact your nearest Partena Professional office (see list at the end of the brochure).

4.8.6 Reduction of social security contributions

In order to reduce the social cost for employers, the Belgian legislation provides various measures to reduce their social contributions. There are mainly two types of reductions: the structural reduction, including a fixed component based on the worker’s reference salary and the target group reductions, granting fixed contribution reductions depending on certain criteria the employer and/or the employee have to meet (e.g. first jobs, long-term job seekers, workers victims of restructuring…).

Contact your nearest Partena Professional office to find out whether you are entitled to an exemption or temporary reduction of social security contributions.

4.9 Termination of the contract

4.9.1 Principles

Historically, the procedure and modalities for terminating an employment contract were slightly different depending on whether it is a contract for a white-collar or a blue-collar worker.

As from 01/01/2014, the procedures and formalities for terminating the contract of a blue-collar worker and the contract of a white-collar worker have been unified – with specific transitional measures for contracts that entered into force before 01/01/2014.

The term of notice depends on the seniority of the employee and on whether notice is given by the employer or by the employee. For a white-collar employee whose contract entered into force before 01/01/2014, the salary earned by the employee is also a term-determining element.

Notice served by the employer must be given in writing, by registered letter or served by a writ. Arrangements can be made to determine whether the employee must work or not during the term of notice.

There are specific rules for notice following grave misconduct. Contracts can also be terminated in other several ways: by reciprocal agreement, condition of avoidance in clause, circumstances beyond one’s control, etc.
4.9.2 Outplacement procedure

If the employer dismisses an employee as from 01/01/2014 with a notice period or a notice indemnity of at least 30 weeks, he will have the obligation to provide the employee with a professional outplacement procedure (worth 4 weeks of salary – min. 1,800€/max. 5,500€), which is the general outplacement scheme. The employer will have to contact an outplacement agency.

On top of the general outplacement scheme, there is a specific outplacement scheme available only for employees aged 45 and over who fulfill certain conditions and who are not eligible for the general outplacement scheme. The employer also will have to contact an outplacement agency.

Some sectors have set different more flexible rules for the entitlement to an outplacement procedure. Besides, note that many sectors have decided to organize the outplacement procedure within the Joint Committee.

For any information or if you need help to fulfill your obligations in these matters, please contact our legal department by telephone (T: +32 (0)2 549 30 10 or T: +32 (0)2 549 30 20) or by email (legal@partena.be).

4.9.3 End of career

If the employee is older, he might be entitled to a pre-retirement indemnity which the employer will have to pay monthly. In principle, it is so for employee (manual or intellectual) dismissed by the employer and who is at least 60 years old at the moment of the end of the contract. To be entitled to the pre-retirement system, the employee must also prove a certain amount of career years. The indemnity owed by the employer is calculated on the basis of the unemployment allowance the employee will get and on his last net wage.

Here again, some sectors have provided other conditions (lower age,...) for the access to the pre-retirement system.

For any information or if you need help to fulfill your obligations in these matters, please contact our legal department by telephone (T: +32 (0)2 549 30 10 or T: +32 (0)2 549 30 20) or by email (legal@partena.be).
5. Non-compulsory insurances on behalf of employees

5.1 Group insurance

The purpose of group insurance schemes is to grant employee benefits, for example pension benefits in addition to the state pension. Group insurance schemes become effective upon agreement between the employer and an insurance company. The rights and entitlements of the employer and employees are set out in the group insurance regulation. Entitlements can be extended to all employees or limited to specific categories.

The system is funded by means of employer’s and employees’ premiums. The benefits are secured on a capitalization basis. Multinational corporations can rely on the assistance of international group insurance networks for their international employee benefits schemes.

5.2 Collective Insurance against Hospitalization and Disability risks

This insurance, taken out to complement group insurance, provides employees with financial benefits in the event of loss of income following incapacity for work due to illness or accident, medical costs following hospitalization or severe illness.

5.3 Collective Insurance against Accidents

The purpose of this insurance is:

- to insure the salaries actually earned by the employees: the loss of income above the legally fixed maximum level is also insured.
- to insure private-life accidents of the employees while compulsory insurance is limited to occupational accidents.

6. The personal status of the employee

6.1 Income tax

Everyone liable to the Belgian tax system must fill in an annual tax return. Taxes are levied on the total revenue of whatever nature earned the year before. The profit from labour is added to the profit from e.g. real estate, investments, etc. Tax is assessed after deduction of tax exempt or tax-deductible amounts. Local surtaxes, the amounts of which vary from one municipality to another, are charged in addition.

6.2 Social insurance fund for self-employed workers

Self-employed workers must join a social insurance fund for self-employed workers. The fund is responsible for the collection of social security contributions chargeable to the self-employed worker and earmarked for pension benefits, health care, disability benefits and child benefits.

Partena Professional disposes of its own fund. If you wish to obtain more information, please call: +32 (0)2 549 73 00.

6.3 Sickness fund

Employees and self-employed workers must sign on to a sickness fund granting health insurance and disability benefits, such a fund is called “Mutualité or Mutualiteit”.

Partena Professional can offer these services too. For further information, please call: +32 (0)2 549 76 00.
7. Partena Professional Payroll Management & HR Support

The Belgian employment registration is quite complex. Consisting of many collective agreements, royal and ministerial decrees, a lot of employers do not know where to ask for help. Employers will therefore enjoy a great benefit in outsourcing their Payroll.

7.1 Setting up your file

As soon as you have provided Partena Professional with all the needed data, we shall be able to:

- make up an implementation file for your company (=fill out affiliation forms and proxies, and have you sign them)
- Contact the appropriate official bodies in order to arrange registration with them: Social Security, Ministry of Finance, Family Allowances Fund, (Inter)Company Occupational Health Service, Occupational accidents insurance.

If necessary, and at your request, we will also contact our partners for any additional insurance such as Group insurance, Collective insurance against hospitalization for any disability risks, Collective insurance against accidents.

7.2 Payroll Management

After the set-up, Partena Professional will take care of your (whole) payroll administration. This administration includes the following:

Every month, you will receive a timesheet on which you can indicate the payroll data changes of your employee.

You can return this sheet to us by fax, via our payroll software or by normal mail. The wage calculation will be processed based on the information indicated on the time sheet. This involves the following operations: deducting the withholding tax and social contributions, calculating any losses on commission, group insurance, luncheon vouchers, calculating the attachment of earnings, the automatic adjustment of wage indexation or conventional raises.

As soon as the wage calculation has been processed, a payment listing will be sent to you, so you will know exactly how much you have to pay your employees. The payment of the wages can be dealt with by our services if you sign a bank proxy on our behalf (Mind out: it only works with Belgian Isabel compliant banks).

Your employees either receive a paper pay slip or an electronic pay slip (via internet banking, if you subscribe to this option, called zoom-it).

If, following the wage calculation, any employment document should be printed; Partena Professional will take care of it.

Partena Professional calculates not only the employees’ but also the employers’ tax and social security contributions as well as any social security reductions (low wages, employment plan, plus-one-plan, etc.). The amount of your contributions is invoiced to you. After you have paid them on Partena Professional bank account, we perform the payments to the statutory third parties. In order to avoid fines, you should pay these invoices within the deadlines. Every quarter, Partena Professional takes care of your social security and income tax declarations (might occur on a monthly basis for the latter, depending on the annual amount).

Annually, Partena Professional provides you with the necessary declarations for the Ministry of Finance (the declaration for the company, called declaration 325, the individual filling cards 281 and the statement of the individual account for each employee).

Partena Professional also offers you the wage declaration needed for the insurance company, based on the legal scales.

In addition, if necessary, Partena Professional can deal for you with: declaration and calculation of educational leave, information sheets for individual health insurance companies (mutuelles/ziekenfondsen), assistance in drawing up a balance sheet of employment and drawing up certificates to obtain trade union returns.

7.3 Your Payroll Consultant

We emphasize the personal management of our members’ files which means that at least one customer adviser who is perfectly familiar with the employment legislation is appointed as your exclusive partner for all questions relating to personnel administration. This person, your dedicated Payroll consultant, is your point of contact and is the link between you and various other Partena Professional services: the legal department, the accounting department, the technical department and etc.

So that you always have someone who is acquainted with your payroll file, each payroll consultant has a back up.
7.4 Other services

7.4.1 Access to useful information

As soon as you become a member, you will have access to the private section of our website. Each year you will receive a certain number of “e-credits” (= digital money) which enable you to download all kinds of information from our website including sample of social contracts and documents, labour regulations in your sector of activity, regularly updated minimum wage scales, the annual Memento, our monthly magazine (‘Memento van de werkgever’ - ‘Le Memento de l’employeur’) which gives in brief useful information about your personnel management, etc. On request you can also receive other documents like unemployment documents, Family Allowances forms, etc.

Visit our website www.partena-professional.be !

7.4.2 Legal Advice

Our team of legal experts is available to help you deal with any employment problems within your company. This assistance is free of charge unless the problem requires us to carry out detailed and time consuming research and written reports.

For legal information, contact our legal department by telephone (T: +32 (0)2 549 30 10 or T: +32 (0)2 549 30 20) or by email (legal@partena.be).

7.4.3 Payroll Partners

To ensure the continuity of your salary management and administration our “Payroll Partners” can assist you on short notice, for shorter or longer periods or even on a permanent basis. Our Payroll Partners are prepared for unforeseeable situations (unexpected absence within your payroll team, ...).!

For more information call T: +32 (0)2 549 38 08 or email payrollpartners@partena.be.

7.4.4 Training

Partena Professional organizes seminars on different social and legal subjects as well as on the latest news in the field of HR.

We give workshops to teach you how to work with our different products and services. You can find a schedule of our seminars on our website www.partena-professional.be. We can also provide you with in-house tailor-made seminars on request.
7.5 Our payroll software

If you would like more information about our software after reading this part, please send an email to cvangrootenbrulle@partena.be.

7.5.1 Simul

Simul calculates the difference between the gross and the net salary and vice versa. It allows you to budget the total cost of a worker before employment or the dismissal payment or even the amount of the End of year and holiday bonus. The tool can be fully personalized by introducing vouchers, benefits in kind, reductions on social security contributions, etc.

It is available either on a CD-Rom or included in SAM and LevelFive, our payroll softwares that you will find below.

7.5.2 Salary Administration Manager ASP

SAM (Salary Administration Manager) ASP, especially designed for small and medium-sized businesses, offers enterprises the chance to cooperate by computer in payroll management, through a simple Internet connection. Installed on our server, SAM ASP allows you to connect to this program from any PC that is linked to the Internet. This means no installation troubles, nor worries to keep the software up to speed.

SAM is user-friendly and ergonomic, clear and simple, fast and modern: it is the ideal way to transfer personnel data and timesheets to the office for wage calculation. Making a link with external software like Word (e.g. contracts), Excel (statistics) or Simul will give your personnel database an extra dimension.

7.5.3 Level Five

Level Five ASP is our general solution for human resources and wage processing. It is tailor-made, consists of various modules and can therefore be adapted to the specific needs of any company. It can be extended with HR Optimizer and Employee Self Service. As with SAM, the links with Word, Excel and Simul are standard and you can have access to it from any PC through a simple Internet connection.

7.5.4 HR Optimizer

This program, integrated as an option to Level Five, helps you optimize your human resources management (recruitment, training and evaluations).

This program will help you increase your efficiency, optimize the output of your employees and encourage your individual employees to bloom professionally.

7.5.5 ESS - Employee Self Service

ESS (Employee Self Service) is the fifth “level” of Level Five (optional) and can easily be integrated into your intranet. The main modules are:

Who’s who: Through the intranet, ESS offers all your employees access to some basic information such as function, service, telephone, office… and picture. You define to which information the access is granted.

My data: every employee can access his or her own data (information about his or her family status, studies, pay slips, holiday-counters, etc.) and you can determine which information the employees are allowed to update themselves through the Internet. (e.g. bank account or address).

Department Data: ESS is also a Manager Self Service. Through the intranet, every line manager receives management-tools for his staff (history of wages, statistics, information about available company material, etc.). In addition to this, the whole system of requests for and acceptance of holidays can be handled via the Holiday Request.
7.5.6 GAM - General Accounting Management

GAM (General Accounting Management) is a powerful accounting tool that offers you customized accounting result: your own accounting scheme, your own provisions and the analytical split you wish.

7.6 Partena Professional and its Partners

a) Partena Professional: five companies with the same value

Partena Professional is the common name for service companies in the social area. Each of the companies within Partena Professional is specialized in a specific sector of social legislation.

Visit our portal site www.partena-professional.be!

b) Network of specialized HR partners

Partena Professional specializes in Payroll Management and HR Support. We wish to develop this core business further without this getting in the way of our broad service range. We therefore strategically surround ourselves with a series of professional, independent partners. They complement our mission and area of specialization and provide additional expertise. Via Partena Professional you have a specialist for every aspect of your HR. That way you have a number of different specialists at your disposal for the price of one generalist.

These are our current partners:

- Unique is our partner for recruitment and selection, outplacement, assessment, career coaching and, of course, temporary employment. Together with Unique we also produce the HR Focus series. Unique is part of USG People.
  www.unique.be

- Viaxis specializes in additional social insurances (collective and individual pension commitment, free supplementary pension, managers’ insurance, etc.). Via this partnership we provide you and your employees with optimum social cover, taking maximum fiscal benefits into account.
  www.viaxis.be

- Isabel is the largest Belgian service provider in the area of e-banking and e-business. If you have a subscription with Isabel you receive our invoices electronically, securely and in conformity with legal standards. Partena Professional and Isabel launched ZOOMIT together. This enables your employees to consult their pay slip via internet banking by clicking on the net salaries and wages paid.
  www.isabel.be, www.zoomit.be

- Sodexo is known for its catering and services. It is the recommended company in the area of service vouchers and tickets. Sodexo is our partner for various extralegal benefits such as luncheon vouchers, gift vouchers and eco-vouchers.
  www.sodexo.be

- Six important players from the Belgian world of prevention, insurance and aftercare join forces under the name Mensura. Mensura is our partner for the provision of an External Service for Prevention and Protection at Work and of medical checkups. Via this partner Partena Professional contributes to the well-being of your employees. Mensura also deals with Occupational Accidents Insurance.
  www.mensura.be

- Infor is market leader in the area of HR software. The combination of their expertise with Partena Professional’s experience in social legislation has resulted in the HR Optimizer software, which supports companies in the area of recruitment, training, skill management and assessment.
  www.infor.com

- Berenschot is specialized in advice and coaching in the areas of organization and human resources. Every year Berenschot and Partena Professional publish a salary study, with which you can assess your own salary policy in comparison with the market. Every two years we also publish the study “HRM in Practice” containing the results of the Berenschot survey of strategy and priorities in HR departments in Belgium.
  www.berenschot.be

- Kluwer is one of the largest publishers of professional publications, databases and software in Belgium. The “Guide to Social Regulations in Companies”, for years THE reference work with regard to social legislation in Belgium, is a coproduction by Partena Professional and Kluwer. We also work together in the area of HR software, for example with the tool Simul.
  www.kluwer.be

- ADP is our partner for international payroll management.
  www.adp.com
8. Partena Professional in your neighbourhood

Partena Professional has a total of 31 regional offices, throughout Flanders, the Walloon provinces and the Brussels (see the list below). Almost 30,000 employers are currently members of our institution. Each month, we calculate the wages of some 250,000 employees.

**Head Office**
Rue des Chartreux, 45 – 1000 Bruxelles
T: 02/549.32.66 – F: 02/512.56.43

**Offices in Brussels**
Boulevard Anspach 1 – 1000 Bruxelles
T: 02/549.79.20 – F: 02/549.31.20
Boulevard du Souverain 278 – 1160 Bruxelles
T: 02/672.96.11

**Offices in Flanders**
Watermolenstraat, 18 – 9320 Aalst
T: 053/64.77.11 – F: 053/66.19.00
Uitbreidingstraat, 180, Bus 1b – 2600 Antwerpen
T: 03/287.69.50 – F: 03/230.57.12
Gistelse Steenweg, 17 – 8200 Brugge
T: 050/47.19.10 – F: 050/64.28.55
Industriepark - Drongen, 3 – 9031 Drongen
T: 09/282.12.11 – F: 09/282.95.93
Stationsstraat, 89 – 9900 Eeklo
T: 09/218.70.50 – F: 09/280.45.49
Koningin Astridlaan, 185 – 9000 Gent
T: 09/221.80.21 – F: 09/221.47.14
Zuiderpoort Office Park Gaston Crommenlaan 4 Bus 001 – 9050 Gent
T: 09/265.05.20 – F: 09/225.69.95
Meiboom, 24 – 1500 Halle
T: 02/363.88.60 – F: 02/361.24.70
Thonissenlaan, 20 – 3500 Hasselt
T: 011/26.38.70 – F: 011/24.32.67
Maurice Lippensplein, 3 – 8300 Knokke-Heist
T: 050/47.16.30 – F: 09/280.44.11
Houtmarkt 9D – 8500 Kortrijk
Torhoutsesteenweg, 313 – 8400 Oostende
T: 059/56.88.30 – F: 059/40.29.30
Stationsstraat, 11 – 9600 Ronse
T: 055/20.71.50 – F: 055/61.20.95
Plezantstraat, 161 – 9100 Sint-Niklaas
T: 04/349.15.00 – F: 04/349.15.03
Parklaan, 59 bus 3 – 1930 Zaventem
T: 02/715.71.90 – F: 02/715.71.91

**Offices in Wallonia**
Avenue Jean-Baptiste Nothomb, 44 – 6700 Arlon
T: 063/24.52.70 – F: 063/23.25.43
Avenue Victor Hugo, 5a, Bolte B – 1420 Braine-l’Alleud
T: 02/389.08.80 – F: 02/300.19.56
Boulevard Joseph Tirou, 130 – 6000 Charleroi
T: 071/27.87.20 – F: 071/69.89.59
Grand Rue, 1-3 – 6460 Chimay
Avenue d’Houffalize, 43b – 6800 Libramont
T: 061/22.26.54
Square des Conduites d’Eau, 13-14 – 4020 Liège
T: 04/349.15.03
Rue de la Plaine, 11 – 6900 Marche-en-Famenne
T: 084/32.03.80 – F: 084/31.65.05
Boulevard Saintelette, 77 – 7000 Mons
T: 065/40.27.00 – F: 065/36.34.88
Rue Pepin 1, Bolte A – 5000 Namur
T: 081/25.36.20 – F: 081/22.06.44
Rue Saint-Martin, 5 – 7500 Tournai
T: 069/70.60.01
Rue de Bruxelles, 41 – 4800 Verviers
T: 087/29.36.80 – F: 087/23.07.81
Place Alphonse Bosch, 18 – 1300 Wavre
T: 010/23.57.50 – F: 010/22.92.27