



MEMENTO

OF THE EMPLOYER 02



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NEW TIME CREDIT PROVISIONS

The Royal Decree of 30 December 2014 (*Belgian Official Gazette*, 31.12.2014) bringing last October's government agreement into effect makes far-reaching changes to the conditions for awarding career break allowances as **from 1 January 2015**. Briefly, they are: allowances for discretionary time credit (taken for no particular purpose) are scrapped; the entitlement to an allowance for some types of non-discretionary time credit (taken for a listed purpose) is extended; and the qualifying age for career wind-down time credit allowances has been raised. Below is an overview of all these changes and their accompanying transitional measures.

01

GENERAL PROVISIONS

Collective Agreement No. 103 concluded in the National Labour Council creates a general entitlement to time credit for all workers, i.e., to take time out from employment, reduce their working hours by 1/5th or go half-time.

There are three distinct time credit schemes:

- 1) discretionary time credit;
- 2) non-discretionary time credit;
- 3) career wind-down time credit.

For each of these three schemes, Collective Agreement No. 103 specifies:

- the qualifying conditions (e.g., age, length of service, employment history, etc.);
- the minimum and maximum periods of time credit, and any previous periods of time credit already granted to the worker that must be deducted from them;
- prevailing company arrangements for taking time credit (e.g., restrictions on and postponement of simultaneous absences);
- the procedure for applying to the employer for time credit.



No changes have been made to the existing rules on any of the foregoing, meaning that the qualifying conditions for the different schemes remain unchanged...

Collective Agreement No. 103 notwithstanding, the conditions for awarding a career break allowance

(paid by the National Employment Office - NEO) during the time credit period are governed by another legal instrument: the Royal Decree of 12 December 2001. It is this statutory instrument to which major changes have been made taking effect on 1 January 2015 and which are reviewed below.

02

DISCRETIONARY TIME CREDIT

1 GENERAL

Workers covered by Collective Agreement No. 103 can take discretionary time-credit, meaning that they can take the time off for any reason whatever provided it is for a reason other than those listed in Collective Agreement No. 103 for non-discretionary time credit.

This kind of time credit might be used, for example, to recuperate, take a pleasure trip, take part in a sporting competition, train up for a different line of work, etc.

The leave can be taken for a maximum period of 12 months full-time equivalent (i.e., also for 24 months half-time or 60 months working 4/5 time). To qualify for it, however, the worker must have worked for 2 years for that employer, and for 5 years in total as an employee.

Up to 31 December 2014, the worker could claim a career break allowance throughout the entire time credit period.

2 NEW PROVISION

Since 1 January 2015, career break allowances have no longer been available for discretionary time credit where a first-time application is made to start after 31 December 2014.

Pending applications will continue to qualify for the allowance, however!

Various transitional measures have been planned and are discussed below.

! NOTE

As things stand, a worker may still make a grantable first-time application for discretionary time credit from 1 January 2015.

It will not, however, qualify for a replacement income in the form of a career break allowance ... so the period of leave will not be counted as reckonable work for calculating the retirement pension!



03

NON-DISCRETIONARY TIME CREDIT

1 GENERAL

In addition to the right to discretionary time credit, a worker may also claim up to 36 or 48 months' non-discretionary time credit during their working life.

2 LIMITED PURPOSES

Collective Agreement No. 103 lists the only grounds on which time credit of a period of 36 or 48 months can be claimed.

! NOTE

Non-discretionary time credit is separate and independent from discretionary time credit. This means workers can combine and double-bank the two schemes (non-discretionary and discretionary time credit).

➔ Eligible purposes for claiming 36 months' time credit

A worker can apply for time credit of up to 36 months for one of the following purposes:

- to care for a child under the age of 8;
- to provide palliative care;
- to provide attendance or care to a seriously ill member of the household or family;
- to undertake training:
 - recognized by the (linguistic) communities or by the sector, of at least 360 hours or 27 credits per year or 120 hours of 9 credits per academic term or per continuous period of 3 months; or
 - a course of education dispensed in an elementary education establishment or training leading to the award of a secondary education diploma or certificate, where the limit is 300 hours per year or 100 hours per academic term or per continuous period of 3 months.

➔ Eligible purposes for claiming 48 months' time credit

Time credit may be granted for up to 48 months if required for one of the following purposes:

- to care for a disabled child up to the age of 21;
- to provide attendance or care to the worker's seriously ill minor child or a seriously ill minor child who is considered as being a member of the household.

3 QUALIFYING CONDITIONS

Non-discretionary time credit is available only to workers who have been in the employer's service for at least 2 years. The worker's stated purpose when making their application for time credit must also be in existence when the time credit period actually starts.

Also, where the reason for applying for time credit qualifies for a period of 36 months as time out from employment or a move to half-time working, the application can only be entertained if **allowed for by an industry or company collective agreement**.

In practice, this means that a worker can claim up to 36 months' non-discretionary time credit only if provision is made in an industry or works collective agreement and only within the limits and conditions laid down in that collective agreement.

In other words, the worker cannot assert the provisions of Collective Agreement No. 103 to claim a better entitlement than that provided in the industry or works collective agreement that is binding on the employer.



! NOTE

No industry or works collective agreement is required to claim the time credit based on the grounds of eligibility for a 48-month period.

! CAUTION

There are two caveats on the extended right to career break allowances provided by the Royal Decree of 30 December 2014.

4 NEW PROVISION

The Royal Decree of 30 December 2014 compensated for scrapping the career break allowance for discretionary time credit from 1 January 2015 by extending the time for which an allowance for certain specified purposes can be claimed.

From 1 January 2015, therefore, career break allowances may be granted:

- 1) for up to 36 months in order to undertake training (see above for what is meant by "training").
- 2) for up to 48 months in order to:
 - a) care for a child under the age of 8;
 - b) provide attendance or care to a seriously ill member of the household or family;
 - c) provide palliative care;
 - d) care for a disabled child up to the age of 21.

The periods of 36 or 48 months are the same regardless of how the non-discretionary time credit is taken (time out from employment, half-time working or 1/5 reduction in hours).

- The maximum permitted durations of non-discretionary time credit under Collective Agreement No. 103 may from 2015 be lower in some cases than those provided by the Royal Decree for the award of a career break allowance. There is a (regrettable) inconsistency here between the two sets of regulations, with the result that the extended right to allowances under the Royal Decree for certain specific cases cannot be claimed by the worker while ever the provisions of Collective Agreement No. 103 on the maximum authorized duration of time credit have not been made consistent (i.e., "aligned") with those of the Royal Decree which came into force on 1 January 2015.
- Irrespective of the maximum allowance periods provided by the Royal Decree, the maximum durations of time credit for undertaking training and for purposes a, b and c of paragraph 2 above are governed by the collective agreement applicable to the employer.

Those durations may therefore vary from one firm to the next. The NEO's view is that career break allowances cannot be granted for a period longer than the maximum length of time credit provided for in the collective agreement applicable to the employer.

04

CAREER WIND-DOWN TIME CREDIT

1 GENERAL

Collective Agreement No. 103 introduced a 3rd time credit scheme known as career wind-down time credit allowing older workers to reduce their working hours by 1/5 or half for any length of time up to pension age.

The career wind-down time credit scheme is in principle only available to workers of at least 55 years of age who can prove:

- at least 24 months' employment with their present employer; and
- at least 25 years' employment in the aggregate at the time of applying.



The qualifying age for the career wind-down scheme has been reduced to 50 for workers:

- in hard physical labour occupations; or
- who can prove at least 28 years' employment in the aggregate, if this is explicitly provided for in an industry collective agreement; or
- is employed in a business recognized as being in difficulties or restructuring at the time when the career wind-down time credit starts.

2 NEW PROVISIONS

No changes have been made in the provisions governing the right to time credit contained in Collective Agreement No. 103 reviewed above. However, the Royal Decree of 30 December 2014 does change the qualifying age requirement for obtaining a career break allowance...

So, **from 1 January 2015**, only workers at least **60 years of age** (previously 55) when the reduced working hours arrangement starts can claim allowances.

However, this age may be lowered to **55** (previously 50) for a worker who:

- at the time of giving written notice to the employer:
 - has performed a hard physical labour occupation for at least 5 of the preceding 10 years; or
 - has performed a hard physical labour occupation for at least 7 of the preceding 15 years; or
 - has performed night work for at least 20 years (Collective Agreement No. 46); or
 - is employed by an employer covered by the joint bargaining committee for the construction industry and has a medical certificate certifying him as unfit to continue in that job.

- is employed in a business recognized as being in difficulties or restructuring at the time when the career wind-down time credit starts
- has 35 years' reckonable service as a non-manual employee at the time of giving written notice to the employer;

Note also that the age exception of **55** for accessing the scheme in the cases described above will be **gradually raised** to:

- 56 years on 1 January 2016;
- 57 years on 1 January 2017;
- 58 years on 1 January 2018;
- 60 years on 1 January 2019.

The qualifying age, will not be increased on 1 January 2016, however, if a collective agreement to that effect is concluded in the National Labour Council for the period 2015-2016.

Any such collective agreement could also be extended or adapted after 2016 to gradually raise the age according to a preset timetable.

! IMPORTANT

As has been seen, the qualifying age (60 years) for claiming career break allowances is now different from that for accessing the career wind-down time credit scheme under Collective Agreement No. 103 (50-55 years). This discrepancy means that a worker who qualifies for the career wind-down time credit scheme under Collective Agreement No. 103, may still not be entitled to career break allowances...!



05

TRANSITIONAL PROVISIONS FROM 1 JANUARY 2015

The changed provisions on career break allowances came into force on 1 January 2015.

They apply to all first-time applications for career break allowances starting after 31 December 2014.

“First-time application” means:

- any application from a worker applying for a career break allowance for the first time;
- any application for a career break allowance that is not an uninterrupted extension in the same form of a career break allowance period in progress at 31 December 2014.

However, **three transitional measures** have been provided:

1 A general transitional measure (career wind-down time credit and discretionary time credit)

The regulations in force before 1 January 2015 will continue to apply to all first-time applications for career break allowances that meet all the following conditions:

- the worker’s written notice was sent to the employer by 31 December 2014 at the latest; and
- the allowance application form (for a first-time application or application for an extension) is received by the NEO by 31 March 2015 at the latest; and
- the commencement date for the time credit is set at 30 June 2015 at the latest.

2 Transitional measure for career wind-down time credit scheme in businesses that are in difficulties or restructuring

The regulations in force at 31 December 2014 will continue to apply to all first-time applications for allowances for a career wind-down time credit scheme for workers at least 50 years of age employed in a business recognized as being in difficulties or restructuring provided that:

- the company has shown that the application for recognition has been made as part of a restructuring plan and avoids redundancies;
- the company can show that its application for recognition helps to reduce the number of workers who will be registered unemployed receiving employer-paid compensation;
- the Ministerial decision recognizing the business as being in difficulties or restructuring is taken **before 9 October 2014**.

3 Specific transitional measure for particular workers whose career wind-down time credit arrangement has been interrupted

Workers of at least 50 years of age who were already receiving career break allowances under a career wind-down time credit scheme before 1 January 2015 whose time credit (and also whose allowance) has been interrupted due to:

- a return to full-time work; or
- illness; or
- the taking of specific types of leave (parental leave; medical assistance leave for a seriously ill relative; palliative care leave)

may on making a new application in 2015 qualify for allowances under the regulations in force before 1 January 2015.

Francis Verbrugge, Senior Legal Counsel



AUTHORIZED WORK BY PENSIONERS FOR 2015

In January, we reported on the limits on authorized earnings by pensioners in 2015 (Ministerial Decree of 11 December 2014 – *Belgian Official Gazette*, 19.12.2014, Ed.2). However, the Government had announced in the last October's government agreement that it intended to not only remove the cap on authorized earnings for pensioners aged at least 65, but also to reduce the penalty for earning above those limits. These intentions have been materialized and detailed in the Royal Decrees of 18 January 2015 published in the *Belgian Official Gazette* of 23 and 30 January 2015.

01

UNLIMITED EARNINGS FROM AGE 65 OR WITH 45 QUALIFYING WORKING-LIFE YEARS

1 GENERAL

Since 1 January 2015, there is no limit on the amounts that can be earned by those on a retirement and survivor's pension who have reached **state pension age** or who have a record of at least **45 qualifying working-life years**.

Specifically, the earnings cap has been lifted as follows:

- A pensioner who has reached **the age of 65** can combine a retirement pension and earnings

without limit **from 1 January of the year in which the person reaches the age of 65**.

There is no reckonable working life requirement and the age requirement need not be met at the time of retirement.

EXAMPLE

A person who retires at age 63 can earn an unlimited additional income from 1 January of the year of their 65th birthday.



- A pensioner relying on a record of at least **45 qualifying working-life years** must meet that condition **on the date on which their first** Belgian retirement **pension vests**, otherwise the earnings cap can only be lifted from 1 January of the year of their 65th birthday. The 45 qualifying working-life years must also meet the definition given by the Royal Decree of 23 December 1996 on the non-manual workers' early retirement scheme. This means that a working-life year will be counted a reckonable year only if it is a "usual main" occupation which must be at least 1/3 of full-time working hours or comprise the equivalent of 104 full time days.

EXAMPLE

A worker aged 63 takes early retirement on 1 September, 2015 with 45 reckonable working-life years. There is no limit on what he may earn from the date when his pension vests, i.e., from 1 September 2015.

2 EXCLUSIONS

The following may not combine a pension with unlimited earnings:

- persons in receipt of a survivor's pension only;
- a pensioner (of any age, i.e., under or over 65) whose spouse receives a household rate retirement pension (75%).

GENERAL NOTE

A pensioner who continues to earn an income within the authorized limits after his pension vests cannot continue to build up supplementary pension rights in the same scheme as that from which he receives his pension!

02

REDUCED PENALTY FOR EXCEEDANCE

The penalty for exceeding the authorized earnings amount is also reduced.

From 2015, a pensioner who earns above the authorized limits will have their pension reduced for the

calendar year concerned in proportion to the percentage exceedance, however great that may be. This means that, unlike the situation until 2014, exceeding the authorized limits by 25% or more will not result in suspension of the entire pension amount!



Reminder – Authorized earnings limits in 2015 (official amounts)			
Type of activity	Pensioned before state pension age (65) ⁽¹⁾	Pensioner receiving only a survivor's pension before the age of 65	Pensioner aged 65 ⁽²⁾ or with at least 45 qualifying working-life years
Employment <ul style="list-style-type: none"> Pensioner without dependent children Pensioner with dependent children 	€7,793 gross €11,689 gross	€18,144 gross €22,680 gross	No limit No limit
Self-employment <ul style="list-style-type: none"> Pensioner without dependent children Pensioner with dependent children 	€6,234 net €9,351 net	€14,515 net €18,144 net	No limit No limit
Other activity, public office- or other official duty-holder <ul style="list-style-type: none"> Pensioner without dependent children Pensioner with dependent children 	€7,793 gross €11,689 gross	€18,144 gross €22,680 gross	No limit No limit
Simultaneous or successive exercise of different activities mentioned above (total net income from self-employment + 80% of gross income from employment) <ul style="list-style-type: none"> Pensioner without dependent children Pensioner with dependent children 	€6,234 €9,351	€14,515 €18,144	No limit No limit

(1) Specifically, before 1 January of the year of the 65th birthday.
 (2) Specifically, from 1 January of the year of the 65th birthday.

Francis Verbrugge, Senior Legal Counsel



SOCIAL NEWS

ALLOWANCES FOR APPRENTICES AS FROM 1 JANUARY 2015

The monthly minimum allowances that are due in 2015 for apprentices and trainees in training to become company manager have slightly decreased compared to the allowances set by the Communities for 2014.

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

For recognized apprentices					
	French Community 2015 ⁽¹⁾ (Walloon and Brussels Capital Region)	Flemish Community 2015 ⁽²⁾		German-speaking Community 2015 ⁽³⁾	
		Under 18 years	18 years and older	First 6 months	Last 6 months
1 st year	€ 249.70	€ 317.78	€ 423.71	€ 224.76	€ 224.76
2 nd year	€ 332.93	€ 423.71	€ 476.68	€ 274.72	€ 399.61
3 rd year	€ 432.81	€ 520.08	€ 520.08	€ 468.28	€ 510.74
4 th year	-	-	-	€ 510.74	€ 510.74

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

(2) The adjustment of the allowance to the contractual seniority takes place on 1 July prior to the school year.

The adjustment of the allowance to the age takes place on the first day of the month of the apprentice's 18th birthday.

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



For trainees in training to become company manager

Minimum monthly allowances applicable in 2015 in the French Community (Walloon Region and Brussels Capital Region)

Holder of an apprentice certificate or a school certificate of the 4th year of technical training or the 6th year of vocational training for the profession covered by the training contract	No holder of a certificate listed in the column to the left	The training plan holds an extra year
1 st year: € 732.45	1 st year: € 432.81	1 st year: € 432.81
next years: € 865.62	2 nd year: € 732.45	2 nd year: € 519.37
	3 rd year: € 865.62	3 rd year: € 865.62

Minimum monthly allowances applicable in 2015 in the Flemish Community (Flemish Region and Brussels Capital Region)

	2/5	3/5	4/5	Full-time
1 st year	€ 288.69/month	€ 433.04/month	€ 577.39/month	€ 721.74/month
2 nd year	€ 341.18/month	€ 511.78/month	€ 682.37/month	€ 852.97/month
3 rd year	€ 393.67/month	€ 590.51/month	€ 787.20/month	€ 984.19/month

Minimum monthly allowances applicable in 2015 in the German-speaking Community

1st year: €510.74/month for a full-timer

2nd year: €727.27/month for a full-timer

3rd year: €859.11/month for a full-timer

Francis Verbrugge, Senior Legal Counsel



SOCIAL NEWS

SUPPLYING A TABLET: ESTIMATE OF THE BENEFIT

When the employer puts a tablet at the disposal of his worker which also may be used for private purposes (for example, in the evening, during the weekend, during his leave, ...), this constitutes a benefit of any kind which is liable to social security contributions and withholding tax. How must this benefit be estimated at a social security level and fiscal level?

The National Social Security Office (*NSSO*) considers that the estimate of this benefit of any kind follows different rules depending on whether or not the employer puts this tablet at the disposal of the worker in combination with a PC. See the table below.

It is the employer who must establish the real value of the benefit at a social security level and fiscal level.

For the estimate of the real value of the tablet, the *NSSO* admits that a 3-year depreciation period is applied.

EXAMPLE

The employer puts a tablet at the disposal of his worker which he may use for private purposes. This tablet has a value of €600.

The private use is estimated at 30 %.

$€600/36 \text{ months} = €16.67$

$€16.67 \times 30 \% = €5$

The benefit of any kind which must be declared to the *NSSO* and which is liable to withholding tax is €5/month.

For the fixed internet connection, this benefit is assessed at a flat rate of €5/month, even if there are multiple subscriptions whether or not in combination with mobile internet.

RAPPROCHEMENT BETWEEN THE TWO POSITIONS?

There are currently negotiations ongoing between tax administrations and the social security institutions to come to a common position on the estimate of this benefit.

Estimate of the benefit		
The employer puts at the disposal of his worker	Social security estimate	Fiscal estimate
A tablet	Real value	Real value
A PC	Standard value of 1 x €15 /month	Standard value of 1 x €15/month
A tablet and a PC	Standard value of 1 x €15 /month (and not 2 x €15/month)	Standard value of 1 x €15/month for the PC + real value for the tablet

Anne Ghysels, Legal Counsel



SOCIAL NEWS

TRAVEL COSTS: EMPLOYER'S CONTRIBUTION

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

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

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

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

The Board of Directors of Belgium's national rail company SNCB has decided to freeze commuter season ticket prices for 2015.

This means that season ticket prices did not go up on 1 February 2015.

The social partners also decided against making any changes in the scale of the employer's contribution to the costs of travel between home and work.

This means that the employer's fixed contribution amounts as set for the period 01.02.2009 to 31.01.2015 remain applicable for the period 01.02.2015 to 31.01.2016.

The table below lists the amounts of **the employer's contributions as from 1 February 2015** for weekly, monthly and Railflex cards.

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

Consequently, in the right columns of the table, we state the amount of the **actual price of the railcard** from 1 February 2015 and based on the travelled distance.

▶ [See the table on the next page.](#)



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



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

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

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

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

Francis Verbrugge, Senior Legal Counsel



SOCIAL NEWS

CHILDREN'S PERMITTED EARNINGS WHERE PARENTS' WAGES ARE ATTACHED OR ASSIGNED

The amounts that can be earned by children whose parents' wages are subject to attachment or assignment have been published in the *Belgian Official Gazette*.

Article 1409, §1 *bis* of the Code of Civil Procedure sets limits on the amounts that can be attached or assigned (see January's *Memento*).

Workers whose pay has been attached or assigned can in certain circumstances and by complying with various formal requirements claim protection on the attachable or assignable portions of their pay.

In practice, this means that these portions will be reduced by €66 (in 2015) per dependent child.

A "dependent child" within the meaning of Article 1409, §1 *bis* of the Code of Civil Procedure is a person:

- who has not attained their 25th birthday OR is subject to extended minority status (i.e., normally suffering from a profound mental disorder);
- for whose maintenance, accommodation, education or upbringing the recipient of the attached or assigned wages makes substantial financial provision;
- with whom they stand in a parent-child relationship either as biological parent OR as social parent.

A "social parent" means either the partner of a parent where a new blended family unit has been created, or a grandparent or any other person who stands in loco parentis to the child in order to provide for its maintenance, accommodation, education or upbringing.

The decisive criterion must be the special relationship and assumed role either together with a parent or in replacement of one or both parents.

Financial assistance will be deemed to be substantial where the dependent child lives permanently - even if not exclusively and uninterruptedly - with the recipient of the attached or assigned wages.

Financial assistance will also, in any event, be deemed substantial where the recipient of the attached or assigned wages contributes an amount greater than the child dependency addition, i.e., more than €66 (in 2015).

However, a child who within the 12 months preceding the declaration had net resources amounting to more than:

- €3,031 net if the parent receiving the attached or assigned wages is a non-marital partner;
- €4,377 net if the parent receiving the attached or assigned wages is a lone parent;
- €5,550 net if the child is registered disabled within the meaning of Article 135 of the Income Tax Code 1992 (CIR / 92)

cannot be considered as being a dependent child.

The above amounts are as of 1 January 2015.

In order to qualify for this increased protected amount of the attachable or assignable portions of their pay, workers whose earnings are subject to attachment or assignment must submit a declaration in the standard form published in the *Belgian Official Gazette* of 30 November 2006.

The form must be accompanied by documents proving that the child is a dependent as claimed.

Brigitte Dendooven, Legal Counsel



WAGE ADJUSTMENTS

WAGE ADJUSTMENTS IN FEBRUARY 2015

Index figures for January 2015

Consumer price index 2013: ▶ 99.85 (- 0.13)
 Health index 2013: ▶ 100.61 (+ 0.21)
 Averaged quarterly health index: ▶ 100.39 (+ 0.13)

Collectively-negotiated indexations and increases: Selected forecasts

Joint Bargaining Committee (CP) 218: ▶ approx. +0.50% index in January 2016
 Average monthly minimum wage/Welfare benefits: ▶ +2% in January 2016

Wage indexations and adjustments in February 2015

102.1	Belgian blue and white limestone quarries in the Province of Hainaut: Introduction of a new job classification with corresponding pay scales from 01.09.2013.
102.9	Uncut limestone quarries and lime kiln works, dolomite quarries and dolomite kiln works throughout Belgium: +1% indexed increase on all wages.
106.1	Cement works: +0.13% indexed increase on minimum wages only.
112	Garage businesses: +0.02% indexed increase on minimum wages (+ wage differential) and wages actually paid.
117	Oil industry and retail trade: +0.13% indexed increase on minimum wages only.
140.1	Buses and coaches: garage staff: +0.02% indexed increase on minimum wages (+ wage differential) and wages actually paid.
140.5	Removal services: garage staff: +0.02% indexed increase on minimum wages (+ wage differential) and wages actually paid.
149.2	Bodywork: +0.02% indexed increase on minimum wages (+ wage differential) and wages actually paid.
149.3	Precious metals: +0.02% indexed increase on minimum wages (+ wage differential) and wages actually paid.
149.4	Metal trade: +0.02% on minimum wages (+ wage differential) and wages actually paid.
203	Non-manual workers in Belgian blue limestone quarries: Adjustment of job classification.
302	Hospitality industry: Adjustment of social security fixed amount expense reimbursements from 01.01.2015.
319.2	Support and intake services and facilities for certain vulnerable groups run by the French Community, Walloon Region and German-speaking Community: Adjustment of social security fixed amount expense reimbursements from 01.01.2015.
326	Gas and electricity industry: +0.13% indexed increase on minimum wages only. For scaled workers hired before 01.01.2012 only: annual bonus of €1,110.36.
330	Health care facilities and services: Adjustment of the general guaranteed minimum wage following adjustment of the industry average monthly minimum wage (RMMM) from 01.01.2015.
331	Flemish social assistance and health care sector: Childcare services, supervised childcare, licensed day nurseries: specific collective agreement applicable from 01.04.2014.
332	French- and German-speaking social assistance and health care sector: German-speaking Community: pay scale adjustments from 01.01.2014.

Olivier Henry, Legal Counsel

COLOPHON

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