



MEMENTO

OF THE EMPLOYER 10



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SOCIAL SECURITY AND TAX MEASURES UNDER THE TAX SHIFT

A FIRST OVERVIEW

In July 2015, the government reached agreement on the budget and on the so called “tax shift”, i.e. a gradual shifting of the fiscal burden onto items other than income from work.

In this last edition of the year, we briefly look at the various measures that are envisaged, though many aspects still need to be set down in detail and given concrete form.

01

THE NOTION OF THE TAX SHIFT

The tax shift is a policy by which the government wants to move a part of the fiscal burden that currently weighs upon income from work onto other items such as income from capital and real estate and increases in duty and VAT on certain consumer goods (like electricity, tobacco, alcohol, sugared beverages), all with the essential aim of creating jobs and increasing purchasing power.

The government's tax shift measures more specifically affecting employers partly concern social security and partly tax and will be spread over a period of three years, i.e. between now and 2019:

Some of the social security measures worthy of note include:

- a progressive reduction in basic employer contributions;

- reform of the structural reduction in social security contributions that is already currently underway;
- greater reductions in contributions for first hirings (up to the sixth employee) and no employer contributions for the first hiring;
- a reduction in the social security contributions due by self-employed workers.

In addition, as regards the tax measures, we would highlight:

- increased relief from paying wage withholding tax for night and/or team work and for companies producing high-technology products;
- a rise in lump-sum work-related expenses;
- a change in the rates of tax on earned income;
- a rise in (tax-exempt) personal allowances.



SOCIAL SECURITY MEASURES

The tax shift entails a number of social security measures, essentially aimed at reducing the social security burden on employers.

These measures will be phased in over time (until 2018-2020), though some are already planned to come into effect on 1 January 2016 (see "reductions for first hirings").

1 REDUCTION IN BASIC EMPLOYER CONTRIBUTIONS

For many years, there have been announcements of a reduction in the social security burden. 2016 will finally see movement in this quarter: we will be seeing a gradual reduction in basic employer contributions, with the tax shift accord aiming to bring the basic rate of employer contributions down to 25% by 1 January 2018.

A. EMPLOYERS AND WORKERS WHO ARE AFFECTED

The gradual reduction in basic employer contributions (see further, below) affects employers with workers falling under category 1 of the current "structural reduction in charges".

Broadly speaking, what is covered here is the **merchant sector**, i.e. all employers, **except** protected workshops and employers in the following sectors:

- education and accommodation service establishments (JC 319, all sub-sectors);
- the socio-cultural sector (JC 329, all sub-sectors);
- health service establishments (JC 330, all sub-sectors except dental prostheses);
- the Flemish social assistance and healthcare sector (JC 331);
- The French- and German-language social assistance and healthcare sectors (JC 332).

B. GRADUAL REDUCTION IN THE BASIC RATE OF EMPLOYER CONTRIBUTIONS

Basic employer contributions are used to finance the classic social security schemes (like pensions, unemployment and sickness/disability insurance).

The basic rate of these employer social security contributions is currently made up of the sum of a basic percentage (currently set at 24.92%) to which is added the salary moderation contribution rate (currently 7.48%), making a total of 32.4%.

The government's objective is to progressively bring the basic rate down to 25% on 1 January 2018.

See the table below.

Effective date	Basic employer contribution	Salary moderation contribution	Basic rate
Currently	24.92 %	7.48 %	32.40 %
Op 01.04.2016	22.65 %	7.35 %	30.00 %
Op 01.01.2018	19.88 %	5.12%	25.00 %



C. FOR EMPLOYERS IN THE NON-MERCHANT SECTOR

Employers falling into the **non-merchant** sector (categories 2 and 3 for the structural reduction in charges) will benefit from a subsidy via the social Maribel scheme and, for them, the tax shift will not take the form of a lower basic contribution.

The reduction in charges will come from two specific measures:

- additional budget for the social Maribel scheme – the time line is as yet unknown; and
- a revaluation of the structural reduction in favour of the low-paid.

We would stress that the measures mentioned above are only in the draft stage and may yet undergo significant alteration.

2 CHANGES TO THE STRUCTURAL REDUCTION IN CHARGES

A further measure included within the tax shift project concerns the structural (or generalised) reduction in social security charges.

This is “automatic” and currently affects all employers, which qualify for a lump-sum reduction in their employer contributions, on top of which there may be a supplement for low-paid and high-paid workers.

The structural reduction in social security charges will be raised for the non-merchant sector (worker categories 2 and 3) but, on the other hand, will be reduced for category 1, since employers of workers in that category will (as we have just pointed out) qualify for a reduction in the basic rate of employer contributions (see point 1, above).

SCOPE OF APPLICATION – CATEGORIES OF WORKERS

Three categories of workers will be classified in the structural reduction of charges.

Category 1: Covers workers subject to the whole range of social security regimes and that do not fall into another category.

From 1 April 2016, category 1 will also include workers under employment contracts with:

- The Royal Mint Theatre;
- The Palace of Fine Arts.

Category 2: This category includes those employed by employers falling under the ambit of the social Maribel scheme, i.e. employers falling within the following JCs:

- JC 319 (including all sub-joint committees),
- JC 329 (including all sub-joint committees),
- JC 330 (including all sub-joint committees except sub-JC 330.03 (dental prostheses)),
- JC 331 and
- JC 332,

except for workers falling under the joint committees for family assistance and senior-citizens’ assistance (JCs 318.01 and 318.02) and workers employed in an adapted work enterprise (CP 327).

Category 3: This category includes workers employed in an adapted work enterprise (CP 327).

THE NEXT AMOUNTS OF STRUCTURAL REDUCTION

The structural reduction will undergo three changes in the coming years.

- The **lump-sum reduction** (currently EUR 462) will drop to EUR 438 on 1 April 2016, and then to zero as from 2018, so that there will no longer be a lump-sum reduction for everyone.
- The **“high salaries”** ceiling, which gives entitlement to a supplement for high salaries, will be kept at EUR 13,401.07 on 1 April 2016 and in 2017, but will disappear as of 2018.
- The **“low salaries”** ceiling, on the other hand, will progressively rise and eventually also cover medium salaries:
 - it will go up from EUR 5,560.49 to EUR 6,900 from 1 April 2016 and in 2017;
 - then to EUR 8,850 on 1 January 2018;
 - then to EUR 9,035 on 1 January 2019.

Schematically, and on an unofficial basis, the structural reduction will look *as follows* over the next few years.



From 1 April 2016:

Structural reduction in social security charges (blue- and white-collar workers)	Gross amounts in EUR per quarter
Category 1	$438 + 0.1369 \times (6,900,00 - S) + 0.06 \times (W - 13,401.07)$
Category 2	$0.00 + 0.2557 \times (7,727.00 - S) + 0.06 \times (W - 12,484.80)$
Category 3	$471.00 + 0.1785 \times (8,198.40 - S) + 0.06 \times (W - 12,484.80)$

S = quarterly benchmark salary W = total payroll reported each quarter to the NOSS

EXAMPLE

A blue-collar worker is employed full time by an employer falling within JC 200.

His gross monthly pay is EUR 2,000.

The employer therefore falls within category 1.

S = EUR 6,000

The amount of the reduction, $R = 438 + 0.1369 \times (\text{EUR } 6,900 - \text{EUR } 6,000) + 0.06 \times (\text{EUR } 6,000 - \text{EUR } 13,401.07) = \text{EUR } 561.21$.

From 1 January 2018: the component for high salaries will be abolished.

Structural reduction in social security charges (blue- and white-collar workers)	Gross amounts in EUR per quarter
Category 1	$0.00 + 0.128 \times (8,850.00 - S)$
Category 2	$0.00 + 0.2557 \times (7,674.00 - S)$
Category 3	$471.00 + 0.1785 \times (8,902.50 - S)$

EXAMPLE

The facts are the same as in the previous example.

$R = 0 + 0.128 \times (\text{EUR } 8,850 - \text{EUR } 6,000) = \text{EUR } 364.80$

From 1 January 2019:

Structural reduction in social security charges (blue- and white-collar workers)	Gross amounts in EUR per quarter
Category 1	$0.00 + 0.14 \times (9,035.00 - S)$
Category 2	$0.00 + 0.2557 \times (7,890.00 - S)$
Category 3	$471.00 + 0.1785 \times (9,195.00 - S)$

EXAMPLE

The facts are the same as in the previous example.

$R = 0 + 0.14 \times (\text{EUR } 9,035 - \text{EUR } 6,000) = \text{EUR } 424.90$



3. RAISING THE TARGET-GROUP REDUCTION FOR “FIRST HIRINGS”

The tax shift accord contains more-specific measures in favour of new employers and SMEs generally, with the Cabinet very recently having approved a draft royal decree aimed **as from 1 January 2016** at:

- 1) a virtually total exemption from basic employer contributions for hiring a first employee;
- 2) extending a lump-sum reduction to the sixth worker hired and raising the existing reduction in employer contributions for hiring the second to fifth workers.

A. VIRTUALLY TOTAL EXEMPTION FROM EMPLOYER CONTRIBUTIONS FOR THE FIRST WORKER

Employers hiring their first worker between **1 January 2016 and 31 December 2020** will qualify for a virtually full exemption from basic employer social security contributions. The exemption will apply throughout the first worker’s period of employment, meaning that the exemption will be unlimited in duration (in principle, no end date).

! N.B.

The exemption will only concern the basic employer contributions (i.e. those into the funds for pensions, unemployment and sickness/disability insurance, accidents at work and industrial diseases). The other employer contributions (such as that for “annual holidays” for blue-collar workers, the salary moderation contribution, contributions to the Business Closures Fund or contributions due to a subsistence fund) will still be due according their own regulations.

B. LUMP-SUM REDUCTION FOR A SIXTH WORKER

From 1 January 2016, a **new lump-sum reduction** in employer social security contributions may be granted where a **sixth worker** is hired. The amount of this reduction will be fixed at:

- EUR 1,000 per quarter for a maximum of the first five quarters;
- EUR 400 per quarter for a maximum of the next four quarters.

We would nonetheless point out that the lump-sum reduction will only apply where a sixth worker is hired on or after 1 January 2016; a sixth worker starting employment in 2015 (or in 2014) will not qualify for a lump-sum reduction. *See table 1, below.*

Table 1 – Target-group reduction for “first hirings” on and after 1 January 2016

Workers affected	Amount of the reduction	Period for which granted	Right extinguishes over a period of:
First worker	No basic contributions due	Each quarter of the employment	Total employment period
Second worker	EUR 1,550 per quarter EUR 1,050 per quarter EUR 450 per quarter	max. 5 quarters max. next 4 quarters max. next 4 quarters	20 quarters
Third worker	EUR 1,050 per quarter EUR 450 per quarter	max. 5 quarters max. next 8 quarters	20 quarters
Fourth worker	EUR 1,050 per quarter EUR 450 per quarter	max. 5 quarters max. next 4 quarters	20 quarters
Fifth worker	EUR 1,000 per quarter EUR 400 per quarter	max. 5 quarters max. next 4 quarters	20 quarters
Sixth worker	EUR 1,000 per quarter EUR 400 per quarter	max. 5 quarters max. next 4 quarters	20 quarters



C. GREATER LUMP-SUM REDUCTIONS FOR THE SECOND TO FIFTH WORKERS

Given the virtually total exemption from basic contributions that is accorded for the first worker hired on or after 1 January 2016, it has also been decided to **up the lump-sum reduction** in contributions when hiring the second to fifth workers as from 2016.

The lump-sum reductions applying in 2015 (and the periods they apply for) in respect of the first five hirings will therefore “shift” as of 1 January 2016 to the second, third, fourth, fifth and sixth workers, meaning that the lump-sum reduction becomes more advantageous for the second, third, fourth and fifth workers who are hired.

D. TRANSITIONAL PROVISION FOR FIRST WORKERS HIRED IN 2015

Quite apart from the greater reduction for first hirings as of 2016 (see point C, above), it has been decided to also “benefit” employers that hired their first staff (one to five workers) in 2015 (only).

Thus, employers that already qualify for a “first hirings” reduction for one or more workers who started work in 2015 can, as of 2016, claim new reduction amounts for the **remaining quarters** that they were still entitled to on 31.12.2015.

It should therefore be carefully noted that this increase in reduction is limited to workers hired in 2015 and, moreover, that it is limited to the number of quarters that the employer could still claim under the rules as at 31 December 2015.

Schematically, this can be summed up as follows:

- first worker hired in 2015: from 2016, virtually total exemption, limited to the remainder of the 13 quarters;
- second worker hired in 2015: from 2016, 2016, higher lump sum, limited to the remainder of the 13 quarters;
- third worker hired in 2015: from 2016, same lump-sum reduction, limited to the remainder of the 9 quarters;

- fourth worker hired in 2015: from 2016, higher lump-sum reduction, limited to the remainder of the 9 quarters;
- fifth worker hired in 2015: from 2016, same lump-sum reduction, limited to the remainder of the 9 quarters;
- sixth worker hired in 2015: from 2016, no lump sum (this hiring did not qualify for a reduction in 2015).

EXAMPLE 1

A first worker is hired on 1 August 2015. Therefore, in 2015, the employer qualified for a reduction of EUR 1,550 per quarter for two quarters. On 31.12.2015, there therefore remains a balance of three quarters at EUR 1,550, four at EUR 1,050 and four at EUR 450.

In reality, from 2016, the employer can claim 11 quarters of virtually total exemption from basic employer contributions (instead of the scheduled lump-sum reductions for the remaining quarters as at 31.12.2015).

EXAMPLE 2

An employer that hired its second worker on 1 April 2015 and has already qualified for three quarters' reduction at EUR 1,050 per quarter can still claim 10 quarters of reduction as of 1 January 2016: two at EUR 1,550, four at EUR 1,050 and four at EUR 450.

GENERAL REMARK

Employers already qualifying for “first hirings” reductions for **workers hired before 1 January 2015** (such as in 2014 or 2013) can continue, for the number of quarters to which they still have an entitlement on 31.12.2015, to claim the reduction amounts in effect on that date (i.e. no adjustment whatsoever).



Table 2 – “First hirings” target-group reduction – Various situations and application in 2016

Workers affected	First hirings BEFORE 2015		First hirings in 2015 (= transitional measure applying as of 2016)		First hirings in 2016	
	Amount of the reduction	Grant duration	Amount of the reduction	Grant duration	Amount of the reduction	Grant duration
First worker	EUR 1,550 per quarter EUR 1,050 per quarter EUR 450 per quarter	max. 5 quarters max. next 4 quarters max. next 4 quarters	Virtually total exemption from basic employer contributions	For the remainder of the 13 quarters as at 31.12.2015	Virtually total exemption from basic employer contributions	Total duration of employment
Second worker	EUR 1,050 per quarter EUR 450 per quarter	max. 5 quarters max. 8 quarters	EUR 1,550 per quarter. EUR 1,050 per quarter EUR 450 per quarter	For the remainder of the 9 quarters as at 31.12.2015	EUR 1,550 per quarter. EUR 1,050 per quarter EUR 450 per quarter	max. 5 quarters max. next 4 quarters max. next 4 quarters
Third worker	EUR 1,050 per quarter EUR 450 per quarter	max. 5 quarters max. next 4 quarters	EUR 1,050 per quarter EUR 450 per quarter	For the remainder of the 9 quarters as at 31.12.2015	EUR 1,050 per quarter EUR 450 per quarter	max. 5 quarters max. next 8 quarters
Fourth worker	EUR 1,000 per quarter EUR 400 per quarter	max. 5 quarters max. next 4 quarters	EUR 1,050 per quarter EUR 450 per quarter	For the remainder of the 9 quarters as at 31.12.2015	EUR 1,050 per quarter EUR 450 per quarter	max. 5 quarters max. next 4 quarters
Fifth worker	EUR 1,000 per quarter EUR 400 per quarter	max. 5 quarters max. next 4 quarters	EUR 1,000 per quarter EUR 400 per quarter	For the remainder of the 9 quarters as at 31.12.2015	EUR 1,000 per quarter EUR 400 per quarter	max. 5 quarters max. next 4 quarters
Sixth worker	-	-	-	-	EUR 1,000 per quarter EUR 400 per quarter	max. 5 quarters max. next 4 quarters



TAX MEASURES

The tax shift accord contains various specific measures, of which the following is an initial overview.

1 EXEMPTIONS FROM PAYING OVER WAGE WITHHOLDING TAX

A. EXEMPTION FROM PAYING OVER WAGE WITHHOLDING TAX FOR NIGHT AND/OR TEAM WORKING

Companies where work is done in teams and/or with night working can, under certain conditions, claim an exemption from paying over the wage withholding tax retained from the pay of the workers in question.

However, the measure does not extend to businesses in the non-merchant sector covered by the social Maribel scheme or companies falling under the joint committee for adapted work enterprises and social workshops (JCs nos. 327, 327.01, 327.02 and 327.03).

At present, the exemption relates to 15.6% of the taxable pay comprising the team bonuses.

The Competitiveness Pact had already raised the exemption to 20.4% in 2016 and to **22.8%** in 2019. However, it has been decided to accelerate the increase to **22.8%** and to **apply the measure to pay granted or paid as of 1 January 2016**.

B. EXEMPTION FOR COMPANIES PRODUCING HIGH-TECHNOLOGY PRODUCTS

The existing exemption from paying over wage withholding tax for night and team working will be reinforced for companies producing high-technology products.

As from 1 January 2016, the exemption rate (in principle: 22.8% on 1 January 2016) will rise by 2.2% (to 25%) for these companies. The increase applies only to workers actually working in the production of high-technology products. The other workers will not be concerned by the rise.

The criteria for qualifying as high-technology products are yet to be set down by royal decree, but it is envisaged that they will be:

- either new, advanced-technology products that are eco-neutral or are aimed at minimising negative effects on the environment;
- or products newly put into production that directly or indirectly embody high research and development costs at the time when they are first put into mass production.

C. STRUCTURAL EXEMPTION FROM PAYING OVER WAGE WITHHOLDING TAX

Private sector employers qualify for an exemption from paying over wage withholding tax equal to 1% of gross pay before retention of personal NSSO contributions.

There will be changes to this exemption from 1 April 2016 depending on whether the employer is in the merchant or non-merchant sector.

➔ Merchant sector

The structural exemption of **1% will be converted** into an additional reduction in the percentage of employer contributions for employers falling within the merchant sector. The structural exemption of 1% will therefore be done away with for the merchant sector **on 1 April 2016**.

However, the **0.12%** structural exemption will continue for employers qualifying as small companies under section 15 of the Companies Code or that are natural persons that fulfil the section 15 criteria mutatis mutandis. Companies licensed for interim work and that provide interim workers to such small companies/natural persons will also qualify, regarding those workers, for the 0.12% structural exemption at the point of paying over wage withholding tax.

➔ Non-merchant sector

Employers falling under the non-merchant sector (i.e. the social Maribel sectors, JCs nos. 318, 318.01, 318.02, 319, 319.01, 319.02, 329, 329.01, 329.02, 329.03, 330, 331 and 332) will continue to qualify for a 1% structural exemption at the point of paying over wage withholding tax. A figure corresponding to 75% of the exemption from paying over wage withholding tax will be directly allotted to funding the Social Maribel Fund.



! GENERAL REMARK

The above changes to the structural exemption from paying over wage withholding tax will apply to **wages paid or granted on and after 1 April 2016**.

2 TAX RATE CHANGES

In order to bolster workers' take-home pay and thus give them greater purchasing power, the government proposes taking action to adapt the tax rates on earned income.

Thus, it proposes a two-stage integration of the 30% tax band into the 25% band (for income years 2016 and 2018) and also widening the 40% tax band by raising the threshold at which the 45% tax rate is triggered.

The reforms should reduce the tax burden and are reflected in the wage withholding tax scale rates.

However, the measure is still in draft form and may still be altered.

3 RISE IN LUMP-SUM WORK-RELATED EXPENSES

The charges weighing on work in Belgium are high, not only for employers but also for workers. The government has therefore committed to adopting measures to increase workers' take-home pay and thus raise their purchasing power.

Following a first increase in workers' lump-sum work-related expenses in 2015, the government is now proposing to embark on a further step in lowering the overall burden: it will once again raise lump-sum work-related expenses for workers in 2016 and 2018.

To recall, work-related expenses are the costs that salaried workers can deduct from their taxable income for the purposes of personal income tax. They are costs incurred to acquire or retain earned income.

The costs can be deducted based on actual spending or on a lump sum fixed by the tax authorities. Most workers claim the lump sum, and it is this figure that the government has committed to raising.

Thus, for workers' wages paid or attributed on or after 1 January 2016, the slice of income for which work-related expenses were set at 30% will be extended. Likewise, for workers' wages paid or attributed on or after 1 January 2018, there will only be a single percentage to use for calculating work-related expenses, i.e. 30%.

These changes will be reflected in the wage withholding tax scales. As it is still in draft form, the measure is still liable to be amended.

4 INCREASED PERSONAL ALLOWANCES

Still with the aim of bolstering workers' purchasing power, the government wants to take a third measure involving raising the income limits for applying personal allowances.

Personal allowances are that portion of income that is not liable to personal income tax.

In 2015, single, childless taxpayers can claim a personal allowance of EUR 7,090. It then rises depending on the number of the taxpayer's dependent children and their overall tax situation.

According to the government's decision, this income threshold will be progressively raised but, still being at the draft phase, changes may yet be made to the proposals.

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SOCIAL NEWS

SOCIAL SECURITY CONTRIBUTIONS AND PAYE INCOME TAX DEDUCTIONS: TIMETABLE 2016

Below is the timetable of legal payment deadlines for remitting social security contributions and PAYE (Pay As You Earn) income tax deductions for 2016. If you have chosen to have your social security contributions and PAYE withheld and remitted through our payroll and HR services bureau, we must receive your

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

Social security contributions		
Period		Due date
1st quarter 2016	1st prepayment	05.02.2016
	2nd prepayment	04.03.2016
	3rd prepayment	05.04.2016
	Balance	29.04.2016
2nd quarter 2016	1st prepayment	04.05.2016
	2nd prepayment	03.06.2016
	3rd prepayment	05.07.2016
	Balance	29.07.2016
3rd quarter 2016	1st prepayment	05.08.2016
	2nd prepayment	05.09.2016
	3rd prepayment	05.10.2016
	Balance	31.10.2016
4th quarter 2016	1st prepayment	04.11.2016
	2nd prepayment	05.12.2016
	3rd prepayment	05.01.2017
	Balance	31.01.2017

! REMARKS

The employer's social security contribution paid to fund holiday pay is due on 29.04.2016 at the same time as the social security contributions balancing payment for the first quarter 2016. However, the contribution for the "redistribution of employment taxes" is due at the same time as the social security contributions balancing payment for the second quarter 2016.



PAYE income tax deductions

Period	Date
January 2016	15.02.2016
February 2016	15.03.2016
March 2016	15.04.2016
1st quarter 2016	15.04.2016
April 2016	13.05.2016
May 2016	15.06.2016
Juny 2016	15.07.2016
2nd quarter 2016	15.07.2016
July 2016	12.08.2016
August 2016	15.09.2016
September 2016	14.10.2016
3rd quarter 2016	15.10.2016
October 2016	15.11.2016
November 2016	15.12.2016
Prepayment 4th quarter 2016	15.12.2016
December 2016	13.01.2017
4th quarter 2016	13.01.2017

! REMARKS

If your 2015 PAYE withholding liability was below €38,180, you can remit the amount owed on a quarterly basis. But you still have to make a fourth quarter remittance before 15.12 of an amount equal to the PAYE amount due for October and November. If your 2015 PAYE withholding liability was above €2.5 million, you must make a final month remittance by 23.12 of an amount equal to the PAYE amounts due on wages and salaries paid between 1 and 15 December.



WAGE ADJUSTMENTS

WAGE ADJUSTMENTS ON 1 DECEMBER 2015

Index november 2015	▶ (base 2013) 101,61 ▶ (base 2004) 124,37
Health index	▶ (base 2013) 102,28 ▶ (base 2004) 123,52
Average over the past four months	▶ 100,66

Wage adjustments on 1 december 2015

102.01	Joint Sub-commission for the blue and white limestone quarries in the province of Hainaut Adjustment of classification of job positions for workers of the maintenance workshop and introduction of 2 new job positions with corresponding scale salaries. From 1 January 2015. Grant of a gift voucher of €35 (Saint-Nicolas).
102.03	Joint Sub-commission for the porphyry quarries in the provinces of Walloon Brabant and Hainaut and the quartzite quarries in the province of Walloon Brabant Grant of a gift voucher of €35 to each worker. From 30 November 2015.
102.04	Joint Sub-commission of the sandstone and quartzite quarries throughout Belgium apart from quartzite quarries in the province of Walloon Brabant Enterprises in the Province of Liège: Grant of a bonus of €17.35 on the occasion of St. Barbara's Day. Payment with the salary for the week of the saint's day. Other enterprises: Grant of a gift voucher of €24.79 (Saint-Nicolas)
102.06	Joint Sub-commission for the open-cast gravel and sand pits in the provinces of Antwerp, West Flanders, East Flanders, Limburg and Flemish Brabant White sand quarries only: adjustment of the on-call allowance for electricians and introduction of seniority allowance. From 1 February 2015.
102.09	Joint Sub-commission for the uncut limestone quarries and lime kiln works, dolomite quarries and dolomite kiln works throughout Belgium Grant of a gift voucher of €24.79 on the occasion of St. Barbara's Day, to all workers registered that day in the personnel register of the enterprise.
109.00	Joint Commission for the clothing and tailoring industry Second phase of the introduction of the classification of job positions: the actually paid wages are increased to 2/4 of the positive difference (if any) between the actually paid wage and the scale salary.



Wage adjustments on 1 december 2015	
112.00	<p>Joint Commission for the garages</p> <p>Grant of eco vouchers to a value of €125 for all full-time manual workers. Qualifying period from 01.06.2015 to 30.11.2015. Pro-rata grant for part-time workers. Payment not later than 15.12.2015. A company CLA may concretize the purchasing power differently.</p>
119.01 – 119.03	<p>Joint Commission for the food trade</p> <p>Annual bonus of €112.20 if employed throughout the whole of 2015. To be prorated according to the time worked per full month. Pro-rata grant for part-time workers. Payment in the second half of December 2015. Not applicable when equivalent benefits granted in the course of 2015.</p>
120.03	<p>Joint Sub-commission for the manufacture and sale of jute or substitute material bags:</p> <p>Grant of gift voucher of €30 to workers in employment on 30.11.2015.</p>
132.00	<p>Joint Commission for agricultural and horticultural engineering work contractors</p> <p>Grant of a single bonus of maximum €250 net to all full-time employed manual workers in the form of eco-vouchers, introduction or increase of the employer's contribution to the luncheon vouchers, gift vouchers or a combination thereof. Qualifying period from 01.12.2014 to 30.11.2015. Pro-rata grant for part-time workers.</p>
140.01 (140.01 – 140.03)*	<p>Buses and coaches</p> <p>Garage staff only: grant of eco vouchers to a value of €125 for all full-time manual workers. Qualifying period from 01.06.2015 to 30.11.2015. Pro-rata grant for part-time workers. Payment on 15.11.2015.</p>
140.02 (140.06)*	<p>Taxi's</p> <p>Grant of gift voucher of €35 for all full-time manual workers and part-time workers working more than 50% and of € 17,50 for part-time workers working maximum 50% when at least 2 years of seniority in the company on 1 December 2015 and at least one day actually worked in 2015.</p>
140.03 (140.04 en 140.09)*	<p>Road transport and contract haulage</p> <p>Garage staff only: grant of luncheon vouchers or eco vouchers to a value of €250 for all full-time manual workers. Qualifying period from 01.01.2015 to 31.12.2015. Pro-rata grant for part-time workers. Payment of eco vouchers not later than 31.12.2015.</p>
140.04 (140.08)*	<p>Airport support workers</p> <p>Grant of eco voucher or gift voucher of €35. Payment not later than 31.12.2015.</p>
140.05	<p>Moving companies</p> <p>M&R (A) Not for garage staff: previous wages x 1,00469</p> <p>Not for garage staff: indexation of the accommodation and moving allowances and adjustment of flexibility bonus.</p>
142.01	<p>Joint Sub-commission for metal recovery</p> <p>Grant of eco vouchers to a value of €125 for all full-time manual workers. Qualifying period from 01.06.2015 to 30.11.2015. Pro-rata grant for part-time workers. Payment not later than 15 December 2015. A company CLA may concretize the purchasing power differently.</p>
144.00	<p>Joint Commission for agriculture</p> <p>Not applicable for the seasonal and casual workers: grant of eco vouchers to a value of €250 for all full-time manual workers. Qualifying period from 01.07.2014 to 30.06.2015. Pro-rata grant for part-time workers. Payment in December 2015 together with the end-of-year bonus. A company CLA may concretize the purchasing power differently. For a conversion in 2015 the social fund must be informed before 15.10.2015.</p>
145.01	<p>Floriculture</p> <p>Not applicable for the seasonal and casual workers: grant of eco vouchers to a value of €250 for all full-time manual workers. Qualifying period from 01.07.2014 to 30.06.2015. Pro-rata grant for part-time workers. Payment in December 2015 together with the end-of-year bonus. A company CLA may concretize the purchasing power differently. For a conversion in 2015 the social fund must be informed before 15.10.2015.</p>
145.03	<p>Tree nursery</p> <p>Not applicable for the seasonal and casual workers: grant of eco vouchers to a value of €250 for all full-time manual workers. Qualifying period from 01.07.2014 to 30.06.2015. Pro-rata grant for part-time workers. Payment in December 2015 together with the end-of-year bonus. A company CLA may concretize the purchasing power differently. For a conversion in 2015 the social fund must be informed before 15.10.2015.</p>



Wage adjustments on 1 december 2015

145.04	<p>Planting and upkeep of parks and gardens Grant of eco vouchers to a value of €250 for all full-time manual workers. Qualifying period from 01.07.2014 to 30.06.2015. Payment in December 2013 together with the end-of-year bonus. A company CLA concluded before 15.10.2015 may concretize the purchasing power differently.</p>
145.05	<p>Fruit culture Not applicable for the seasonal and casual workers: grant of eco vouchers to a value of €250 for all full-time manual workers. Qualifying period from 01.07.2014 to 30.06.2015. Pro-rata grant for part-time workers. Payment in December 2015 together with the end-of-year bonus. A company CLA may concretize the purchasing power differently. For a conversion in 2015 the social fund must be informed before 15.10.2015.</p>
145.06	<p>Vegetable cultivation Not applicable for the seasonal and casual workers: grant of eco vouchers to a value of €250 for all full-time manual workers. Qualifying period from 01.07.2014 to 30.06.2015. Pro-rata grant for part-time workers. Payment in December 2015 together with the end-of-year bonus. A company CLA may concretize the purchasing power differently. For a conversion in 2015 the social fund must be informed before 15.10.2015.</p>
145.07	<p>Mushroom/truffle cultivation Not applicable for the seasonal and casual workers: grant of eco vouchers to a value of €250 for all full-time manual workers. Qualifying period from 01.07.2014 to 30.06.2015. Pro-rata grant for part-time workers. Payment in December 2015 together with the end-of-year bonus. A company CLA may concretize the purchasing power differently. For a conversion in 2015 the social fund must be informed before 15.10.2015.</p>
149.01	<p>Joint Sub-commission for the electricians: installation and distribution Increase of the subsistence security allowance (temporary unemployment due to economic reasons). From 1 October 2015.</p>
149.02	<p>Joint Sub-commission for vehicle bodywork Grant of eco vouchers to a value of €125 for all full-time manual workers. Qualifying period from 01.06.2015 to 30.11.2015. Pro-rata grant for part-time workers. Payment not later than 15.12.2015. A company CLA concluded before 01.10.2011 may concretize the purchasing power differently. Firms with an established exemption from the industry-wide eco voucher system can extend the exemption if need be.</p>
149.04	<p>Joint Sub-commission for the metal trade Grant of eco vouchers to a value of €125 for all full-time manual workers. Qualifying period from 01.06.2015 to 30.11.2015. Pro-rata grant for part-time workers. Payment not later than 15.12.2015. A company CLA may concretize the purchasing power differently.</p>
202.00 (202.01 en 202.02)*	<p>Joint Commission for the non-manual workers of the food retail trade Annual gross bonus of €148.74. To be prorated according to the time worked per full month. Pro-rata grant for part-time workers.</p>
203.00	<p>Joint Commission for the non-manual workers of the blue limestone quarries Grant of a gift voucher of €24.79 for Saint-Nicolas, increased by €12,39 per dependent child.</p>
207.00	<p>Joint Commission for the non-manual workers of the chemical industry Introduction of a subsistence security allowance (temporary unemployment for non-manual workers). Erratum: only for non-manual workers with duties listed in the job position classification. From 1 January 2015.</p>
226.00	<p>Joint Commission for the non-manual workers of the international trade, transport and logistics Grant of eco vouchers of €250. Qualifying period from 01.01.2015 to 31.12.2015. A company agreement concluded before 31.10.2014 may concretize the purchasing power differently.</p>
302.00	<p>Joint Commission for the hospitality industry Introduction of flex wages. Not for students liable to the NSSO solidarity contributions: grant of eco vouchers to a value of €250 for all full-time workers. Qualifying period from 01.12.2014 to 30.11.2015. Pro-rata grant for part-time workers and casual workers. A company agreement concluded before 31.12.2015 may concretize the purchasing power differently, i.e. by introducing or increasing the employer contribution to the luncheon vouchers or an equivalent benefit.</p>



Wage adjustments on 1 december 2015

303.03	<p>Joint Sub-commission for cinema operation Grant of eco vouchers of €37.88. Pro-rata grant for part-time workers. Not applicable if equivalent benefit granted on company level. Grant of bonus of €194.84. Pro-rata grant for part-time workers. Not applicable if equivalent benefit granted on company level. Manual workers only: grant of the annual seniority bonus.</p>
306.00	<p>Joint Commission for the insurance companies Only for non-manual workers with duties listed in the job position classification: annual recurrent bonus of €150, as a supplement to the end-of-year bonus. Pro-rata grant for part-time workers. Not applicable if equivalent benefit granted.</p>
308.00	<p>Joint Commission for mortgage, savings and pension funding companies Grant of eco vouchers to a value of €180 for all full-time workers. Qualifying period from 01.12.2014 to 30.11.2015. Pro-rata grant for part-time workers. Not applicable if company CBA concluded before 15.12.2015 with regard to an equivalent benefit with other terms of granting or payment. Recurrent benefits introduced in the period from 01.01.2011 until 06.07.2011 may be deducted.</p>
310.00	<p>Joint Commission for the banks Recurrent bonus of €148.74. Payment not later than 31 December 2015 to full-time workers employed with an employment contract for an indefinite term or a definite term of at least 1 year and having actually worked in 2015. Rules to be determined at company level. Pro-rata grant for part-time workers. At company level another equivalent benefit can be determined.</p>
317.00	<p>Joint Commission for the security guard and/or watchkeeping services Non-manual workers only: annual bonus of €157.02 in 2015. Payment with the salary for the month of December. Pro-rata grant for part-time workers.</p>
318.01	<p>Joint Sub-commission for the French Community, the Walloon Region and the German-speaking Community Annual indexation of the flat-rate part of the end-of-year bonus: Non-manual workers Walloon Region: amount for 2015 is €464.90 Home help and elderly caregiver services and manual workers (except service vouchers): amount for 2015 is €349.95 (unchanged amount). French Community Commission and/or Joint Community Commission Brussels Capital Region: amount for 2015 is €525.10 (€363.70 + €161.40). Only for the French Community Commission, grant of an exceptional bonus of €64. Payment together with the end-of-year bonus.</p>
318.02	<p>Joint Commission for the home help and elderly caregiver services of the Flemish Community Annual indexation of the flat-rate part of the end-of-year bonus: General: amount of €129.11 for 2015 Workers employed by service vouchers and their support staff: amount of €333.62 for 2015</p>
319.00	<p>Joint Commission for the educational and housing institutions and services Annual indexation of the flat-rate part of the end-of-year bonus. Amount of €568.19 for 2015 (€363.69 + €204.50).</p>
319.01	<p>Joint Sub-commission for the educational and housing institutions and services of the Flemish Community Annual indexation of the flat-rate part of the end-of-year bonus. Amount of €129.11 for 2015</p>
319.02	<p>Joint Sub-commission for the educational and housing institutions and services of the French Community, the Walloon Region and the German-speaking Community Annual indexation of the flat-rate part of the end-of-year bonus: Care for the disabled Walloon Region: amount of €469.16 for 2015 (€367.93 + €101.23) Child welfare and childcare services specialized in 'la Petite Enfance': amount of €367.50 for 2015. French Community Commission of the Brussels Capital Region: amount of €577.90 for 2015 (€367.50 + €161.40 + €49).</p>



Wage adjustments on 1 december 2015	
324.00	<p>Joint Commission for the diamond industry and trade Grant of €35 gift voucher paid by the National Holiday Fund for the Diamond Industry.</p>
327.01 (327.01.02)*	<p>Adapted work undertakings and social workshops Flemish Community Only for the support staff of the social workshops: Annual indexation of the flat-rate part of the end-of-year bonus. Amount of €125.92 for 2015 (unchanged amount).</p>
327.02	<p>Joint Sub-commission for the adapted work undertakings subsidised by the French Community Commission Grant of an exceptional bonus of €49 for the 2015 reference period. Payment together with the end-of-year bonus.</p>
327.03	<p>Adapted work undertakings Walloon Region Annual indexation of the flat-rate part of the end-of-year bonus. Amount of €100.19 for 2015 (unchanged amount).</p>
328.03	<p>Joint Sub-commission for the regional and urban transport in the Brussels-Capital Region Grant of eco vouchers to a value of €160 to the full-time workers who have actually worked during the complete reference period. Prorated grant to the part-time workers and the workers who have not worked during the complete reference period. Qualifying period from 01.01.2015 to 31.12.2015.</p>
329.01	<p>Joint Sub-commission for socio-cultural sector of the Flemish Community Annual indexation of the flat-rate part of the end-of-year bonus: Socio-cultural work, community development and integration centres: amount of €129.11 for 2015. Dutch-speaking organisations for socio-professional insertion in the Brussels Capital Region: amount of €333.62 for 2015. Basic education: amount of €753.36 for 2015.</p>
329.02	<p>Joint Sub-commission for the socio-cultural sector of the French and German-speaking Communities and the Walloon Region Annual indexation of the flat-rate part of the end-of-year bonus: Brussels: 'Organismes d'insertion socioprofessionnelle' recognized by the French Community Commission: amount for 2015 is €366.29 (unchanged amount). French Community: Production workshops, libraries, cultural centres, youth centres, continuing education centres, sports federations, media libraries, youth organizations and local television stations: amount of €363.69 for 2015. Walloon Region: 'Centres de formation et/ou de réadaptation professionnelle' recognized by the 'Agence wallonne pour l'intégration professionnelle des personnes handicapées' (AWIPH): amount of €469.92 for 2015 (€368.78 + €101.14) (unchanged amount). Walloon Region: Training through work enterprises, social and employment integration organizations, regional integration centres for groups of foreign origin and Regional Employment Task Forces: amount of €100.17 for 2015 (unchanged amount).</p>
330.00	<p>Joint Commission for the health care facilities and services Annual indexation of the flat-rate part of the end-of-year bonus: If provided for by the applicable regulations of the sector: amount of €333.62 in the federal health sectors for 2015. Integrated health centres of the Walloon Region: amount of the supplement for 2015 is €101.20. Bicommunal enterprises: amount of €495.02 for 2015 (€333.62 + €161.40).</p>
331.00	<p>Joint commission for the Flemish welfare and health sector If provided for by the applicable regulations of the sector: annual indexation of the flat-rate part of the end-of-year bonus. Amount of €129.11 for 2015 (amount not applicable for workers only financed with insufficient FCUD means = - €266.65).</p>



Wage adjustments on 1 december 2015

332.01	<p>Joint Commission for the French-language and German-language welfare and health sector Annual indexation of the flat-rate part of the end-of-year bonus:</p> <p>Walloon Region: Organisations coming under the field of application of the CBA of 21.06.2011: amount of €100.14 for 2015.</p> <p>Helpline centres: Organisations coming under the field of application of the CBA of 09.05.2012: amount of €463.84 for 2015.</p> <p>Coordination centres for home care and services: Organisations coming under the field of application of the CBA of 18.04.2012: amount of €433.76 for 2015.</p> <p>Services for health promotion at school: amount of €363.6470 for 2015.</p> <p>Brussels-Capital Region: amount of €525.10 for 2015 (€161.40 + €363.70). Ambulant sectors: grant of exceptional bonus of €49. Pro-rata grant for part-time workers. Payment together with the end-of-year bonus.</p>
332.02	<p>'Milieux d'accueil de l'enfance': Annual indexation of the flat-rate part of the end-of-year bonus. Amount of €363.72 for 2015.</p>

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Rules regarding the adjustment of the wages

M&R = A: adjustment for all wages (scaled wages and wages actually paid).

M: adjustment of all wages with the difference between the new scaled wage and the previous scaled wage.

M* = S: adjustment of the scaled wages. No adjustment of the wages actually paid when paid more than the new scaled wage.

M(+ wage differential)&R= P: the adjustment is calculated on the scaled wage with differential 100. The other scaled wages are adjusted according to their wage differential. The adjustment also applies for the wages actually paid, without taking into account the wage differential.

R* = R: adjustment of the wages actually paid. The adjustment is applied to all wages, but the scale does not change.



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