MEMENTO OF THE EMPLOYER 5

TOPIC

NEWS

PARTENA PROFESSIONAL

THE ROLE OF JOINT BARGAINING COMMITTEES AND COLLECTIVE AGREEMENTS

In principle, any company that hires or employs paid staff falls under the jurisdiction of a joint bargaining committee which will determine, to a large extent, the working and remuneration conditions which must be complied with inside the company.

Said working and remuneration conditions are determined by a specific legal instrument: the collective agreement.

In this issue, we will be looking at the role of the relevant joint bargaining committee and how the relevant joint bargaining committee is determined, as well as the concept of the collective agreement.

01 THE JOINT BARGAINING COMMITTEE – A CONSULTATIVE BODY

In the private sector, social dialogue was initially built up by each industry, bringing together companies that had similar or related business. It was clear from the outset that work is not organised in the same way or on the same schedule in the construction industry as it is in the healthcare industry, the hospitality sector, the transport industry, etc.

Each sector or industry laid down rules specific to themselves.

The Collective Agreement and Joint Bargaining Committees Act of 5 December 1968 subsequently formalised this situation and gave legal status to the joint bargaining committees.

It defined their composition, their duties and the procedure leading to their establishment, and it also aimed to give the collective agreements concluded by the joint bargaining committees pre-eminence over individual labour agreements (see below).

1. HOW ARE JOINT BARGAINING COMMITTEES ESTABLISHED?

Joint bargaining committees are **established by Royal Decree**, at the initiative of the Minister for Employment or at the request of one or several organisations (trade unions and/or employer organisations). The Royal Decree establishing the joint bargaining committee sets its official name and its **jurisdiction**. Under a procedure enabling the various interested organisations to submit their applications in order to be represented within the joint body, the Minister for Employment appoints the members of the joint bargaining committee.

The members are appointed for a term of 4 years and are eligible for re-election (except in the case of early termination, for instance, when a member resigns).

2. COMPOSITION OF THE JOINT BARGAINING COMMITTEES

The joint bargaining committee, as its name suggests, is composed of an equal number of representatives of workers and representatives of employers active in the sector concerned.
For workers, there are generally the following 3 main representative organisations:

- the CSC (Belgian Confederation of Christian Trade Unions), with, in particular, its congress defending employed workers, the CNE (National Employees' Congress),
- the FGTB (Belgian General Federation of Labour), with, in particular, its subdivision devoted to employees, technicians and executive staff (SETca),
- and, to a lesser extent, the CGSLB (Belgian General Congress of Liberal Trade Unions).

Each organisation consists of professional (focusing on economic activity) and regional congresses.

For employers, there are usually the major employer organisations: the FEB (Federation of Belgian Companies), UNIZO (Union of Self-employed Entrepreneurs), the UCM (Union of the Self-employed) as well as other representative organisations and employer federations linked to an industry (and which are often members of the FEB). For instance, there is Essenscia for the chemicals industry (Belgian Federation of Chemical Industries and Life Sciences), FEBETRA for the transport industry (Belgian Royal Federation of Transporters and providers of logistical services), Agoria for metal manufacturing in particular (Federation of the Technology Industry) and Fedustria (Federation of the textiles, wood and furniture sector).

3. THE DUTIES OF THE JOINT BARGAINING COMMITTEE

As consultative bodies, joint bargaining committees are assigned various duties under the Act of 5 December 1968. They have the following duties:

- drawing up the collective agreements (CCT) negotiated by the unions and which will lay down the working and remuneration conditions applicable to all companies in the sector or industry in question.
- preventing and mediating any dispute between employers and workers through a mediation board set up within the joint bargaining committee;
- providing the government, the National Labour Council, the Central Economic Council and the professional councils, at their request or on their own initiative, with opinions on all matters that fall within their jurisdiction;
- fulfilling all duties assigned to them by law or under it.
  These include:
  - resolving disputes that may arise during the drawing up of the works rules;
  - recognising the economic or technical reason when dismissing a protected worker;
  - performing checks on the new work arrangements proposed by employers.

The National Labour Council (CNT)

Above the joint bargaining committees and joint bargaining subcommittees, there is a **joint national and interprofessional** body with jurisdiction over **employment-related issues**. This body is at national and interprofessional level what joint bargaining committees are at sectoral level.
Besides having advisory powers, the National Labour Council adopts national and interprofessional collective agreements.
These agreements are made mandatory by Royal Decree and cover working and remuneration conditions (minimum guaranteed pay, time credit, trade union delegation, early retirement, outplacement, etc.) and set a general framework for negotiations conducted on these topics in the joint bargaining committees.
The National Labour Council also plays a supplementary role when no joint bargaining committee has been set up for a given industry or when an established joint bargaining committee is not functioning correctly.

4. ASSIGNMENT TO A JOINT BARGAINING COMMITTEE

The assignment to a joint bargaining committee is of crucial importance for the employer as regards the application of the working and remuneration conditions within their company (see below). It must be noted that the employer does not have any control over the choice of the joint bargaining committee under whose authority their company is placed.

A. GENERAL PRINCIPLE

The assignment to the relevant joint bargaining committee depends on two essential factors:

- firstly, the jurisdiction of the joint bargaining committee as defined in the Royal Decree establishing the joint bargaining committee;
- and secondly, the activity actually carried out by the company.

➡ **Jurisdiction defined by the Royal Decree**

First of all, it is necessary to analyse the jurisdiction of the joint bargaining (sub-)committee defined by the Royal Decree establishing the (sub-)committee. The Royal Decree may:

- precisely determine the companies or the industry covered;

EXAMPLE

The Royal Decree of 14.02.2008 establishing the Joint Bargaining Committee for employment-related agencies (No. 335) specifies that the latter has jurisdiction for family insurance funds, social insurance funds for the self-employed, annual holiday funds, payroll and HR services bureaus and business service points. Only these specific types of companies shall fall under the jurisdiction of the Joint Bargaining Committee No. 335, to the exclusion of all others.

- make reference to criteria such as the normal or usual activity of the company, or the normal object company which shall not necessarily be the company's main activity.

EXAMPLE

It was felt that the erection of fencing fell under the jurisdiction of the joint bargaining committee for the construction industry (No. 124) given that the activity fell under the normal object of a company, even though it (the erection of fencing) is not its usual or main object.

It is also necessary to take into account the **geographical and/or linguistic scope** of the joint bargaining (sub-)committee; some joint bargaining committees only apply to companies located in a given region (Walloon Region, Flemish Region, Region of Brussels-Capital, etc.) or in a given province or district. Others restrict their scope on the basis of **criteria related to accreditations, subsidies, etc.** from a given authority. In certain cases, the various criteria are sometimes **combined**.

EXAMPLE

Joint bargaining committee No. 319.02 is responsible for education and accommodation establishments and services which are accredited and/or subsidised by the French Community, the Walloon Region, the German-speaking Community or the French Community Commission, as well as the establishments and services carrying out the same activities and which are neither accredited or subsidised and whose main activity is carried out in the Walloon Region.

In the absence of specific jurisdiction criteria laid down in the Royal Decree, the **main activity** actually carried out by the company shall be the deciding factor (see below).

➡ **Activity actually carried out by the company**

Various elements must be taken into account when determining the (main) activity actually carried out by the company. These include:

- the industry (trade, industry, services, etc.) to which the company belongs;
- the activity carried out by the company itself, i.e. the activity carried out by the staff;
- specific and objective criteria such as, for instance: the manufacturing processes or techniques used, the tools or equipment used, the nature or type of products processed or sold, the raw materials processed, the intended use of the product (to be used within the company itself, sale to consumers, etc.), the distribution of the turnover among lines such as trade, manufacturing, processing, assembly, packaging, repair and maintenance, placement, transport, miscellaneous, etc.

However, the following are **not relevant** for the purpose of identifying the company's activity: the employment contract of the worker (non-manual worker, manual worker), the training followed by the worker, the index assigned to the employer by the National Social Security Office (ONSS), the work performed by the workers, the company object or economic object stated in the company or association's Articles of Association, the activity mentioned in the Companies and Business Names Register, etc.

It is therefore by comparing the activity actually carried out by the company (whether it is its normal, usual and/or main activity) with the jurisdiction of the various joint bargaining committees likely to be responsible for the company that it will be possible to identify under whose jurisdiction the employer shall fall.

B. ADDITIONAL RULES

The following specific rules must be taken into account when determining the joint bargaining committee.

- **The jurisdiction is determined on the basis of the company's activity and not on the basis of the occupation of the workers**
  With a few exceptions (JBC for sports No. 223; JBC for casino employees No. 217; JBC for building management No. 323), it is neither the nature of the work, the functions or the occupations of the worker which shall determine the joint bargaining committee.
- **When a company carries out several activities simultaneously, it is generally considered necessary to take into account the rule according to which "the ancillary follows the principal".**
  In other words, it is necessary to determine the company's **main activity** and it is the latter activity which shall determine the joint bargaining committee responsible for the whole company, all activities included (including ancillary activities), unless the specific jurisdiction criterion determined by the Royal Decree provides otherwise.
- **In principle, all of a company's staff falls under the jurisdiction of a single joint bargaining committee**
  However, there are a few exceptions to this principle:
  - If the company employs manual workers and non-manual workers, it is possible for the company to fall under the jurisdiction of two separate joint bargaining committees, one with jurisdiction for manual workers, and the other for non-manual workers.
  - There are specific joint bargaining committees for manual workers and/or for non-manual workers in certain sectors or industries. Joint bargaining committees Nos. 100 and following have exclusive jurisdiction for manual workers, while joint bargaining committees Nos. 200 and following have jurisdiction only for non-manual workers, and joint bargaining committees Nos. 301 and following are mixed joint bargaining committees whose jurisdiction covers both manual workers and non-manual workers within a single industry.

EXAMPLES

- In the chemicals industry, joint bargaining committee No. 116 will have jurisdiction for manual workers and joint bargaining committee No. 207 will have jurisdiction only for non-manual workers.
- Joint bargaining committee No. 310 has jurisdiction for non-manual workers and manual workers employed in the banking sector.

- In exceptional cases, it is accepted that a company that carries out unrelated activities simultaneously may fall under the jurisdiction of separate joint bargaining committees for each of its activities.
  However, for this to apply, the company must meet certain conditions enabling the existence of two separate and unrelated activities to be established. The employer will have to prove that:
  - the activities are completely unrelated;
  - the activities are carried out on separate premises that are geographically distant from one another;
  - they employ staff assigned exclusively to each of its activities;

EXAMPLE

- A company that manufactures clothing (for which it falls under the jurisdiction of joint bargaining committees Nos. 109 and 215) and carries on the retail sale of clothing (which falls under joint bargaining committee No. 201 for non-manual workers and No. 100 for manual workers).

5. DETERMINING THE JURISDICTION OF THE JOINT BARGAINING COMMITTEE IN PRACTICE

Every employer that hires one or several workers for the first time is required to **identify themselves as an employer with the National Social Security Office (ONSS)**. This identification is carried out by sending duly completed identification forms to the ONSS, or electronically through an application available on the social security portal (www.socialsecurity.be).
As part of this identification procedure, the employer is required to provide information on the business that is or will be carried on by the company. The employer must describe the main business of the company (specifying, in particular, if it revolves around manufacturing products, placement, repairs, retail, wholesale, etc.), state whether the company has an ancillary activity, and the company's legal form (public limited liability company, not-for-profit, etc.).

On the basis of the information provided, the ONSS will assign the employer **an identification number** consisting of the **category number (or ONSS number)**. This number is a 3-digit number which **identifies a specific type of activity**.
The relevant joint bargaining committee will be determined on the basis of said number, given that each specific activity of the economic sector will have previously been identified by an ONSS number.

EXAMPLE

Joint bargaining committee No. 124 for the construction industry has jurisdiction for the activities identified by the following number:

- 024: structural activities;
- 054: repointing works, roofing works and lightning rod placement;
- 044: tiling works and other floor coverings; plastering and coating works; stucco and plaster board works;
- 026: finishing works

6. THE CONSEQUENCES OF BELONGING TO A JOINT BARGAINING COMMITTEE

Belonging to a given joint bargaining committee rather than other has particularly important implications, at two levels in particular.
The employer will be obliged to:

a) observe and comply with all sectoral collective agreements concluded within the joint bargaining committee (see below);
b) pay the contributions intended to feed the Income Support Fund (FSE) or the Social Fund (FS) potentially established within the sector or the industry under which it falls.

The social funds or income support funds set up by the trade unions within a sector may have **3 types of duties**:

- funding, granting and liquidating benefits for certain people (usually the workers or their beneficiaries);
- funding and organising vocational training for workers and young people;
- funding and ensuring health and safety for workers in general.

In fact, the establishment of a social fund or income support fund enables **the cost** of certain benefits or certain legal or contractual obligations placed on the employers to be "**collectivised**".

EXAMPLE

Collectivising the year-end bonus or the cost of the outplacement procedure to be offered to dismissed workers; making the cost of early retirement benefits a common cause; providing workers with additional social coverage for pensions (sectoral supplementary pension scheme) or illness (hospitalisation insurance); granting additional benefits in the event of temporary or permanent unemployment or in the event of incapacity for work, etc.

However, these benefits and contributions paid by the Fund will vary significantly from one sector to the next, which also means that the amount (rate) of the (employer) contributions aimed at funding the Fund's contributions may vary significantly depending on the sector.

It is therefore crucial to correctly determine the relevant joint bargaining committee from the outset of the employer identification process in order to avoid severe financial consequences should the wrong joint bargaining committee be determined.

02

THE ROLE OF COLLECTIVE AGREEMENTS

We clarified above that one of the main duties of a joint bargaining committee entailed negotiating and setting the applicable working and remuneration conditions in the sector or industry that they cover.

The decisions taken in this context by the trade unions will be made final in collective agreements (CCT).
The collective agreement can therefore be defined as an agreement entered into by the trade unions, which determines individual and collective relations between the employers and the workers within a company or industry, and which lays down the rights and obligations of each contracting party.

1. CHARACTERISTICS OF THE COLLECTIVE AGREEMENT

Any collective agreement concluded within the joint bargaining committee not laid down in a document and not containing certain mandatory provisions shall be void (see Art. 16 of the Act of 5 December 1968).
It may be concluded for a fixed period or for an indefinite period, or for a fixed period with a renewal clause.

It must contain:

a) individual regulatory provisions; these provisions cover working conditions in the broadest sense: setting wages, job classification, payment of bonuses, working hours, etc.
These provisions will be integrated into the individual employment contracts.
b) collective regulatory provisions; these provisions govern collective relations between employers and workers within companies, industries or at national level. They cover, for instance, the establishment of trade union delegations, the creation and functioning of income support funds, provisions concerning health and safety in the company, etc.
c) contractual or mandatory provisions that govern the rights and obligations between the parties as may arise out of the agreement.

2. TOPICS COVERED BY THE COLLECTIVE AGREEMENTS

The collective agreements address and regulate many topics, including:

- the **conditions of remuneration**: wages and minimum wage scales, bonuses (shift work, night work, cold, seniority, etc.), job classification, transport costs, end-of-year bonuses and gratuities, meal vouchers, eco vouchers, bonus scheme, sectoral supplementary pension scheme, hospitalisation insurance, legal public holidays and industry or company contractual holiday rights, etc.;
- the **working conditions**: working hours, flexibility, part-time working arrangements, contractual early retirement, time credit, short-time working days, unpaid waiting days, notice periods, job security, outplacement, etc.;
- the **collective relations**: legal status of the social fund or income support fund, legal status of the trade union delegation, etc.

Some joint bargaining committees have concluded agreements covering all or part of these topics and which, depending on the case, set a very comprehensive regulatory framework or merely provide a general framework, letting the companies in question define their practical arrangements.

Other joint bargaining committees have only adopted a few collective agreements, or none at all.

3. ENFORCEABILITY OF THE COLLECTIVE AGREEMENT

Most sectoral collective agreements are **made mandatory by Royal Decree** at the request of the trade unions.
In practice, the agreement must be filed with the office of the Collective Labour Relations Department of the FPS Employment, Labour and Social Dialogue, which shall then publish a filing notice in the Belgian Official Gazette.

Fifteen days after the publication of the filing notice in the Belgian Official Gazette, the collective agree-

ment becomes **enforceable** on all employers falling under the jurisdiction of the relevant joint bargaining committee (and which are referred to in the scope of the collective agreement), whether or not they are signatories or members of a signatory organisation of the collective agreement.

The assignment of enforceability by Royal Decree shall mean that the provisions contained in the agreement shall be **binding on all employers and workers in the sector**, without exception (whether or not the employer personally signed the agreement, whether or not they are affiliated to a signatory organisation), provided that they fall under the jurisdiction of the joint bargaining committee and that they fall within the scope of the collective agreement. From that time, a written clause of the individual employment contract may no longer depart from the provisions contained in the collective agreement.

> **NOTE**
>
> The provisions of the **collective agreement made mandatory shall take effect retroactively as of the date on which the collective agreement was entered into** or as of an earlier date set by the signatory trade unions (with a maximum of one year of retroactivity, starting from the publication date of the Royal Decree making the collective agreement mandatory).

4. PRIMACY OF THE SECTORAL COLLECTIVE AGREEMENT OVER THE EMPLOYMENT CONTRACT

Various sources of law may provide different solutions to a single issue. For this reason, Article 51 of the Collective Agreements and Joint Bargaining Committees Act of 5 December 1968 established a hierarchy for the various sources of law.

The hierarchy was established as follows:

- **1st rank**: the mandatory provisions of the law (federal, community, and regional legislation);
- **2nd rank**: the collective agreements made mandatory by Royal Decree;
- **3rd rank**: the collective agreements not made mandatory, when the employer is a signatory or is affiliated to a signatory organisation to the collective agreements;
- **4th rank**: the employment contract in writing;
- **5th rank**: the collective agreement concluded within a joint bargaining body and not made mandatory, when the employer, although not a signatory to the collective agreement or not affiliated with a signatory organisation, falls under the joint bargaining body within which the collective agreement was concluded;
- **6th rank**: the work rules;
- **7th rank**: the supplementary provisions of the law;
- **8th rank**: the verbal individual employment contract;
- **9th rank**: usage (if it has the characteristics making it permanent, general and fixed).

A lower ranking rule may only depart from a higher ranking rule if it is not contrary to the latter. It is therefore necessary to examine whether the superior source of law provides for a maximum rule, a minimum rule, or a fixed rule.

a) If the superior source of law provides for a minimum rule (e.g. the sectoral collective agreement sets a minimum wage), the inferior source of law must at the very least meet the minimum.
b) If, on the other hand, the superior source of law sets a maximum rule (e.g. the sector provides for an effective working week of 37 hours per week at most), the inferior source of law may not depart from said maximum but may, where appropriate, descend below the maximum imposed by the superior source of law (e.g. the employment contract and the work rules may provide for a working week of 36 hours per week at most).
c) If the superior source of law imposes a fixed rule (for instance: Collective Agreement No. 82bis of the National Labour Council provides for the obligation for the employer to provide an outplacement procedure to any worker over the age of 45 who had been dismissed with less than 30 weeks' notice), the inferior source of law that does not comply with this standard would be contrary to said standard (e.g. a clause of the employment contract that provides for an outplacement procedure only for workers over the age of 50 (with less than 30 weeks' notice) would be invalid).

Francis Verbrugge, Senior Legal Counsel

SOCIAL NEWS

TERRORIST ATTACKS IN BRUSSELS: EXTENSION OF TEMPORARY UNEMPLOYMENT DUE TO FORCE MAJEURE

On Friday 22 April, Minister of Work Kris Peeters announced that until 30 June 2016, employers can make use of temporary unemployment due to force majeure for workers who may still not be able to execute their normal activities because of the terrorist attacks in Brussels.

The Minister's press release however states that employers whose company is situated outside Brussels and Flemish Brabant, will have to **motivate** their applications for temporary unemployment due to force majeure. That is not the case for employers whose company is situated in Brussels or Flemish Brabant.

Furthermore, it is stated that employers who cannot claim force majeure, have the possibility, subject to certain conditions, to make use of economic unemployment for their workers.

Catherine Legardien, Legal Counsel

SOCIAL NEWS

ECONOMIC UNEMPLOYMENT IN THE CATERING SECTOR: AN END TO UNCERTAINTY

On 20 April 2016, a Royal Decree (RD) was published introducing a derogation from the general rules on temporary unemployment for economic reasons in the catering sector (JC 302).

This RD of 10.04.2016 enters into force on 1 May 2016. Employers in the sector had to wait a month for that derogation. The RD of 18.02.2014 (Moniteur belge 09.04.2014), enabling the derogation, only came into effect on 31 March 2016. These two RD's provide for the same temporary unemployment rules.

From 1 May 2016, the performance of the employment contract of the manual worker may be fully suspended again due to a lack of work because of economic causes. Or a reduced work schedule may be introduced **from the seventh day** following the day of notification. By way of derogation from the general rules, this notification is sent **by registered letter** addressed to the worker.

The duration of the **full** suspension may not exceed **3 months**. The **reduced** work schedule may not exceed **6 months** (less than 3 working days per week or less than one week per two weeks in which at least 2 working days fall) or **4 weeks** (less than one week per two weeks in which at least 2 working days fall). If the work schedule includes at least 3 working days per week, the general rule will apply. This means that the suspension may be provided for a longer period without **exceeding 12 months**.

Laurence Philippe, Legal Counsel

SOCIAL NEWS

ALLOWANCES FOR SHORT-TERM FOREIGN MISSIONS: NEW LIST OF COUNTRIES

The costs incurred by a worker (or company manager) during a professional stay abroad of maximum 30 calendar days may be reimbursed as a (non-taxable) daily flat-rate allowance. The amounts of these daily flat-rate allowances applicable as from 1 April 2016 have been published recently.

1. INTRODUCTION

When a worker goes on a foreign mission, he/she may be entitled to a flat-rate allowance for meals and minor expenses.

In Circulars no. Ci.RH.241/534.514 (AOIF 17/2006) dating from 11 May 2006 and no. Ci.RH.241/598.417 (AAFisc 23/2011) dating from 15 April 2011, the tax administration has set out a number of guidelines.

The flat-rate allowances for foreign missions granted by the employer are considered as costs proper to the employer and they are not taxable if they do not exceed € 37.18 per day. Therefore they can be granted without supporting documents.

If the daily flat-rate allowances exceed € 37.18, they are still accepted as a reimbursement of costs proper to the employer provided they are justified by circumstances specific to the country where the mission is carried out.

In addition, the FPS Finance accepts that the flat-rate allowances paid for foreign missions are considered as a non-taxable reimbursement of costs proper to the employer provided they do not exceed the 'daily flat-rate subsistence allowances' determined per country (the so-called 'list of countries') for civil servants belonging to Category 1 of the 'carrière de l'Administration centrale' of the FPS Foreign Affairs, Foreign Trade and Development Cooperation.

Therefore, the FPS Finance accepts the above 'daily flat-rate subsistence allowances' without supporting documents, taking into account that the flat-rate amount of € 37.18 can still be applied.

2. NATURE OF THE SUBSISTENCE ALLOWANCE

The daily allowances are deemed to cover expenses during a foreign mission incurred for meals and minor expenses.

Minor expenses are understood to mean the local transport in the country of destination (such as tram, bus, underground, taxi), beverages, snacks, local phone calls and tips. Hotel and other travel expenses are not included.

If the accommodation costs are reimbursed or borne by the employer or company and these also include certain meals or minor expenses, the daily flat-rate allowances which can be taken into account as non-taxable costs proper to the employer or the company, must be reduced by:

- 15 % of the daily flat-rate allowance, for breakfast;
- 35 % of the daily flat-rate allowance, for lunch;
- 45 % of the daily flat-rate allowance, for dinner;
- 5 % of the daily flat-rate allowance, for minor expenses.

3. WORKERS CONCERNED

The guidelines in the Circular apply to taxpayers who receive remunerations as workers or company managers and **for whom travelling to/from abroad are not part of their normal daily activity**.

The daily flat-rate subsistence allowances cannot serve as a standard for self-employed persons who must justify by supporting documents the authenticity and the amount of the expenses incurred during foreign missions.

4. MISSION

Foreign mission is understood to mean a short-term assignment abroad on active service or on instruction of the employer or the company where the worker or the company manager is employed. Short-term is understood to mean a **mission of maximum 30 calendar days**.

5. DAILY ALLOWANCES

The subsistence allowances stated in the 'list of countries' are daily flat-rate allowances.

The full amount can be taken into account for **each full day of absence**, this is a day between 2 overnight stays during a mission.

For the **days of departure and return**, only half of the flat-rate allowance can be taken into account as costs proper to the employer.

The full amount may also be granted for **missions with a departure and return within the same twenty-four hours' period** with an absence of at least 10 hours. To ascertain whether this is the case, the absence of the worker or the company manager from his/her fixed place of work (work location) until the hour of return to that place must be taken into account.

If the absence is less than 10 hours, only the reimbursement on the basis of the expenses that are justified by presenting supporting documents are taken into consideration for costs proper to the employer. We may assume that the amount of the granted daily allowance is not taxable if the amount does not exceed the similar allowances which the State grants to its staff members (the so-called missions in Belgium).

6. LIST OF COUNTRIES

The Moniteur Belge of 15 April 2016 has published the list with the flat-rate allowances (Category 1) per country, that are applicable **since 1 April 2016**.

Peggy Criel, Legal Counsel

WAGE ADJUSTMENTS

SALARY ADJUSTMENTS FROM 1 MAY 2016

Index April 2016
- (base 2013) 102,75
- (base 2004) 125,77

Health index
- (base 2013) 103,53
- (base 2004) 125,03

Average over the past four months
- 100,93

Salary adjustments from 1 May 2016	
104.00	**Joint Commission for the iron industry** **M&R (A)** Previous wages x 1.02
105.00	**Joint Commission for non-ferrous metals** **M&R (A)** Previous wages x 1.0027
106.01	**Joint Sub-commission for the cement works** **M* (S)** Previous wages x 1.002682
115.00 (115.01 – 115.09)*	**Joint commission for the glass industry** **M&R (A)** Previous wages x 1.02 Indexation of shift bonuses.
116.00	**Joint Commission for the chemical industry** **M&R (A) Only for enterprises that are member of the IVP ('Industries, Vernis et Peinture') and have signed the CBA of 02.03.2016:** CBA increase of €0.10, increase of shift bonuses with €0.05 and adjustment of the welfare allowance. **From 1 January 2016**
117.00	**Joint Commission for the petrol industry and trade** **M* (S)** Previous wages x 1,002682
118.06	**Joint Sub-commission for sugar, sugar refineries, sugar candy, invert sugar, citric acid, distilleries, yeast factories** **Candy factories only:** adjustment of seniority premium **From 10 May 2016**
124.00	**Joint Commission for the building sector** **Not applicable for enterprises that have chosen another advantage than eco vouchers before 31.01.2016:** grant of eco vouchers to a value of €100 for all full-time workers. Qualifying period from 01.04.2015 to 31.03.2016. Pro-rata grant for part-time workers.
130.00 (130.01 en 130.02)*	**Joint Commission for printing, graphic art and newspapers** **M** Previous wages x 1.02 **From 9 May 2016.**
140.01 (140.01)*	**Joint Sub-commission for the buses and coaches** **The 'Société Régionale Wallonne de Transport' (SRWT) only:** Increase extra ARAB allowance. **(!) From 1 March 2016**
142.02	**Joint Sub-commission for the recovery of rags** **M&R (A)** Previous wages x 1.02
210.00	**Joint Commission for the non-manual workers of the iron industry** **M&R (A) Not for the wages outside the category:** Previous wages x 1.02
216.00	**Joint Commission for white-collar employees employed in the offices of notaries public** **M&R (A)** Previous wages x 1.0007
224.00	**Joint Commission for the non-manual workers of non-ferrous metals** **M&R (A)** Previous wages x 1.0027

Salary adjustments from 1 May 2016	
226.00	**Joint Commission for the non-manual workers of the international trade, transport and logistics** **M&R (A)** CBA increase €15 for the scales, the actual wages and the company wage scales. Pro-rata grant for part-time workers.
308.00	**Joint Commission for mortgage, savings and pension funding companies** **M** Previous wages x 1.0027
309.00	**Joint Commission for brokerage firms** **M** Previous wages x 1.002682
310.00	**Joint Commission for the banks** **M* (S)** Previous wages x 1.0027
311.00	**Joint Commission for the major retail companies** **M&R (A)** Previous wages x 1.02
314.00 (314.01 – 314.03)*	**Joint Commission for hairdressing and beauty care** **M&R (A)** Previous wages x 1.02
317.00	**Joint Commission for the security guard and/or watchkeeping services** Introduction of luncheon vouchers • For manual workers and operational non-manual workers, except operational workers for value transport: €3.86 (employer contribution €2.77) • For manual and non-manual workers of the value transport, non-driving staff: €3.31 (employer contribution €2.22) **(!) From 1 January 2016**
322.00	**Joint Commission for temporary agency work and accredited undertakings providing community-based work or services** **Increase of the pension premium JC 220:** The temporary work agency pays the temporary worker who works for a user that comes under the JC 220 a premium of 0.63% of his gross wage. Grant at each pay calculation until 31 December 2016. **From 1 January 2016**
326.00	**Joint Commission for the gas and electricity industry** **M* (S)** Previous wages x 1.002682 or base wage January 2016 (new statutes) x 1.0093 **M* (S)** Previous wages x 1.002682 or base wage January 2016 (guarantee CBA) x 1.0093 Indexation holiday premium

( ) for internal use only*

(!) adjustment with retroactive effect due to a CBA concluded less than 5 working days prior to the beginning of the month of entry into force

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.

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

COLOPHON

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