



Payroll newsletter

Q3 2024

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1. Changes to the work bonus as of July 2023 – All employees (and all JLC's) who are subjected to the normal SSC of 13,07%

What is the work bonus?

The work bonus is a reduction of the employee's social security contributions and is processed on the employee's payslip on a monthly basis.

This reduction has been implemented as of January 2000 in order to guarantee a higher net wage for those employees in a lower monthly wage scale.

All employees in the private and public sector subject to the standard employee social security contributions of 13,07% are eligible for the work bonus.

What has changed?

In July 2023, the wage scales and height of the reductions to be used in the monthly calculations of the work bonus have been increased.

Please find below an overview of the current data to be used in the calculation for the work bonus.

July 2023 data – White collar workers

| (full-time equivalent) monthly wage | work bonus |
|-------------------------------------|--|
| Less than 2.013,64 EUR | 262,16 EUR |
| Between 2.013,64 and 2.571,45 EUR | 262,16 – (0,2579 x (salary employee at 100%) – EUR 2.013,64) |
| Between 2.571,45 and 3.082,66 EUR | 247,31 – (0,2313 x (salary employee at 100%) – EUR 2.013,64) |
| More than 3.082,66 EUR | 0,00 EUR |

July 2023 data – Blue collar workers

| (full-time equivalent) monthly wage | work bonus |
|-------------------------------------|--|
| Less than 2.013,64 EUR | 262,16 EUR |
| Between 2.013,64 and 2.571,45 EUR | 262,16 – (0,2579 x (salary employee at 100%) – EUR 2.013,64) |
| Between 2.571,45 and 3.082,66 EUR | 247,31 – (0,2313 x (salary employee at 100%) – EUR 2.013,64) |
| More than 3.082,66 EUR | 0,00 EUR |

What does the employer have to do?

Nothing is required from the employer. The work bonus is automatically calculated and processed by your payroll provider. For more information on this matter, do not hesitate to contact your payroll consultant.

2. Increase of guaranteed minimum average monthly income

As of April 1, 2024 the guaranteed minimum average monthly income, which represents the minimum threshold for wage determination, has been increased to 2.029,88 EUR.

Should you wish to receive more information on this topic, please contact us at payroll@mazars.be.

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3. Time credit and thematic leave - mandatory electronic application and possibility of early termination without mandatory refund

What is time credit and thematic leave?

Time credit and thematic leave are schemes that entitle the employee to suspend their employment or to reduce temporarily their working time by 1/10th, 1/5th, or 1/2nd.

Examples include end-of-career time credit, time credit for reasons such as caring for a seriously ill parent, parental leave, leave for medical assistance, etc.

During this period of suspension or reduction of working time, the employees will not receive their salary, but will be entitled to an allowance from the National Employment Office (NEO) if they meet the eligibility conditions.

The right to apply for this type of leave or career break is also subject to a number of conditions.

If you would like more information about time credit or thematic leave, please do not hesitate to contact us at payroll@mazars.be.

What changes?

From 1 July 2024, applications for an allowance for time credit or thematic leave will be required to be submitted electronically to the NEO. The mandatory online submission applies to all sectors.

To allow everyone to get to know the online application, the NEO is providing a general transition period of 3 months.

Previously, employees and employers could apply to the ONEM either electronically or on paper.

From September 1, 2024, employees can stop their time credit or thematic leave before its planned expiry.

In order to be able to end the time credit or thematic leave anticipatively:

- The employee must have the employer's agreement; and
- Inform the NEO in writing.

According to this new rule, the employee will not have to repay the allowances received for the previous months.

In principle, the employee will have to refund the allowances received for the current month (month in which they ended their time credit or thematic



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leave).

For more information about time credit and thematic leave, please refer to the article above or contact us at payroll@mazars.be.

4. Conversion of eco vouchers of 2025 before October 31, 2024 (review KM/SDV)

The collective labour agreement concerning eco vouchers for employees falling within the scope of Joint Labour Committee 200 has been concluded for an indefinite period. Consequently, as an employer, to be compliant with Belgian law, in principle, you have to grant eco vouchers to your employees in June 2025.

However, it is also possible to reward your employees by granting another equivalent benefit instead of eco vouchers. Another equivalent benefit can be e.g. the implementation of meal vouchers or increasing the nominal value of the current meal vouchers, implementation of a collective medical expense / hospitalization insurance, ...

The implementation process depends on the presence or absence of a trade union delegation within your company. Employers who want to convert their eco vouchers of 2025 into another equivalent have time until October 31, 2024 to do so.

New employers must do this utterly on May 31 of the first year of granting eco vouchers.

In case you would like our advice or assistance relating to this conversion, please contact us at payroll@mazars.be.

5. Changing regulation in the Brussels Region concerning the permission to work

As from October 1, 2024, the regulation concerning the permission to work for non-EU residents who are working for an employer located in the Brussels Region will change.

What changes?

Simplified salary calculation: in order to be considered as a certain type of employee (for example: highly qualified employees, artists ...) a certain minimum salary threshold has to be reached. As from October 1, 2024, the minimum salary will

be calculated as a percentage of the average gross monthly salary of the Brussels Region.

- The work permit B will become a permission to work for a “short term” or for a “long term” and will no longer be called a work permit B.
- Fewer formalities for work authorisations valid for more than one year.
- Unlimited work authorization granted after 30 months residence and occupation in the Brussels Region.
- Additional appendices to be provided: for certain categories of employees additional documents need to be provided.
- Transposition of the new Blue Card Directive: the new regulation will include new provisions concerning the blue card. It will amongst others become easier to change employer ...
- This change in regulation will only be applicable in the Brussels Region as from October 1, 2024.
- In case you would like our advice or assistance relating to this conversion, please contact bart.vanlaere@mazars.be or sebastienne.kokkinos@mazars.be.

6. Employment of students

Summer holidays mean student jobs.

With this in mind, we would like to take a look at some of the key principles involved in the employment of students.

The concept of “student”

There is no legal definition of the term ‘student’ and the word should therefore be interpreted broadly in this context. Students are persons of minimum 15 years old, pursuing higher (not) university studies, as well as those pursuing secondary, artistic or higher technical education in the context of day schooling or persons preparing for tests for the Central Commission.

The student employment contract

Student contracts must be in writing.

The student employment contract must include a number of mandatory mentions such as: the identification of the student, start and end date of the employment, weekly and daily working time,

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applicable joint labour committee, etc.

Similar as for employees, it is mandatory for students to do a dimona-in and out.

Quota of 600 hours per year and solidarity contribution

The student is subject to limited NSSO solidarity contributions of 8,13%:

- 2.71% borne by the student;
- 5.42% borne by the employer;

To benefit from the limited NSSO contribution, the student must meet the following conditions:

- Being bound by a student contract;
- Comply with the maximum quota of 600 hours of work per year with 1 or more employers;
- the employment occurs outside the periods of compulsory attendance at the educational institution.

So, students can work maximum 600 hours per year with benefit of the solidarity contribution. This means that the counter will be reset to 600 remaining hours at the beginning of each new calendar year.

The student can work more than 600 hours per year, but once the quota of 600 hours is exceeded, the student is subject to the standard social security

contributions.

Minimum wage and other benefits

Students are entitled to a minimum salary. This minimum salary is fixed by the sector (Joint Labour Committee).

If the sector does not fix a minimum salary applicable to students, they are entitled to the guaranteed average minimum monthly income (GAMMI).

In addition to the salary, the students are also entitled to the reimbursement of the commuting costs for the distance travelled between home and work place, according to the rules applicable in the sector.

Students can also be entitled to other benefits like meal vouchers, eco vouchers, sector premium, only if the sector provides for it in the applicable Collective Labour Agreements (CLA).

If you require assistance in drawing up your students contracts or if you would like more information about employing students, please do not hesitate to contact us.



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7. Increase of home working allowance

As of June 1, 2024, the maximum monthly allowance for remote work allowed by the NSSO and tax authorities has increased to 154,74 EUR.

This is a monthly lump sum net amount which an employer can grant to its employees who structurally work from home.

Should you wish to receive more information on this topic, please contact us at payroll@mazars.be.

8. Increase of mileage allowance for commuting and professional travel with private vehicle

As of July 1, 2024, the maximum monthly mileage allowance for commuting and professional travel with a private vehicle, allowed by the NSSO and tax authorities, is estimated to be 0,4297 EUR/km.

This is a monthly lump sum net amount which an employer can grant to his employees who use their private cars for professional travel.

Please note that this amount has not been published in the Belgian Official Gazette yet.

Should you wish to receive more information on this topic, please contact us at payroll@mazars.be.



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9. Deadlines

| Belgian Security Contributions | Due dates |
|------------------------------------|---------------------|
| Balance Q2/2024 (April – June) | July 31st, 2024 |
| 1st advance of Q3/2024 | August 5th, 2024 |
| 2nd advance of Q3/2024 | September 5th, 2024 |
| 3rd advance of Q3/2024 | October 5th, 2024 |
| Balance Q3/2024 (July – September) | October 5th, 2024 |

| Wage withholding taxes (monthly basis) | Due dates |
|--|----------------------|
| July 2024 | August 15th, 2024 |
| August 2024 | September 15th, 2024 |
| September 2024 | October 15th, 2024 |
| October 2024 | November 15th, 2024 |

| Belgian non-resident Income tax return | Due dates |
|--|---------------------|
| Filing of the Belgian non-resident income tax return for assessment year 2024 (income year 2023) | November 24th, 2024 |

Contacts

Stijn Sablon

Director

Head of Global Mobility Services

stijn.sablon@mazars.be

Eva De Bruyne

Payroll Manager

eva.debruyne@mazars.be

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