



# Payroll Newsletter

## Q2 2025

**forv/s**  
**mazars**

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### 1. Forecast salary indexation

Hereafter you will find an overview of the forecast of wage indexation. More precisely for May 2025 until January 2026. This is not an exhaustive list and is only an overview based on assumptions. The actual date of the forecasted indexation can still change.

However, for April 2025, the indexation has been confirmed and is applicable.

JLC	Information (for full time equivalents)	Scope	Actual Index	Forecast
124	The minimum wages are quarterly adjusted to the evolution of the health index, whereby the index percentage is equal to the fraction of the average of the first two months of the last quarter divided by the average of the first two months of the quarter before last.	Minimum and effective wages for the part corresponding to the minimum.		01/04/2025 – 1,04%
140.03	Annual indexation in January	Minimum and effective wages for the part corresponding to the minimum for the driving, non-driving and garage personnel.		01/01/2026 – 2,59%
200	Annual indexation in January	All employees working for the company – no exceptions		01/01/2026 – 2,55%
201	The minimum and actual wages are increased by a fixed percentage of 2% on a variable moment: each time the consumer price index rises by 2%.	All employees working for the company – no exceptions		01/04/2025 - 2%
207	The minimum and actual wages are increased by a fixed percentage of 2% on a variable moment: each time the consumer price index rises by 2%.	All employees whose function falls under one of the categories of the job classification established by the JLC. Are excluded: <ul style="list-style-type: none"> <li>• Employees whose function do not fall under one of the categories</li> <li>• sales representatives</li> </ul>		01/04/2025 - 2%
209	Annual indexation in July	Only for baremised and baremisable white-collar workers.		01/07/2025 – 3,30%
220	Annual indexation in January	All employees working for the company – no exceptions		01/01/2026 – 2,59%
226	Annual indexation in January	Minimum and effective but limited to final salary of class 8		01/01/2026 – 2,51%

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227	The minimum and actual wages are increased by a fixed percentage of 2% on a variable moment: each time the consumer price index rises by 2%.	All employees working for the company – no exceptions		01/04/2025 – 2%
307	The minimum and actual wages are increased by a fixed percentage of 2% on a variable moment: each time the consumer price index rises by 2%.	All employees working for the company – no exceptions	01/03/2025 – 2%	
330.04	The minimum and actual wages are increased by a fixed percentage of 2% on a variable moment: each time the consumer price index rises by 2%.	All employees working for the company – no exceptions. There are small differences in some subcommittees, please verify with the social law department.		01/09/2025 – 2%
336	The minimum and actual wages are increased by a variable percentage on a variable moment. The minimum wages follow the fluctuations of the flattened health index. The actual wages are adjusted according to the real evolution of the flattened health index.	Only for baremised workers.		01/09/2025 – 2%

## 2. Sectoral bonuses and eco vouchers

In some Joint Labour Committees (abbreviated as “JLC”), a sectoral collective labour agreement has been concluded which entitles the employees to sectoral benefits, such as a sectoral premium and/or eco vouchers.

In particular for the employees resorting under JLC 124, 200 and 201 this is important in Q2:

JLC 124	JLC 200	JLC 201
Eco-vouchers payment in May 2025 <ul style="list-style-type: none"> <li>• Maximum amount of 115 EUR</li> <li>• Reference period from April 2024 until March 2025</li> </ul>	Eco-vouchers payment in June 2025 <ul style="list-style-type: none"> <li>• Maximum amount of 250 EUR</li> <li>• Reference period: from June 2024 until May 2025</li> </ul>	Eco-vouchers payment in April 2025 <ul style="list-style-type: none"> <li>• Maximum amount of 250 EUR</li> <li>• Reference period: from April 2024 until March 2025</li> </ul>
	Annual premium JLC 200 <ul style="list-style-type: none"> <li>• Maximum amount of 323,69 EUR</li> <li>• Reference period: from June 2024 until May 2025</li> </ul>	Annual premium JLC 201 (due in Q3 (August)) – more information will follow in our next Newsletter.

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### 3. Increased bike allowance and exemption

The tax exemption for the bike allowance is not unlimited. Employees commuting by bike are entitled to a bike allowance based on the distance travelled.

As already stated in our [Payroll newsletter of Q1 2025](#), the bike allowance has been increased to 0,36 EUR per kilometer since 1 January 2024.

In addition, note that an annual threshold for the tax exemption has been introduced in 2024. The limit is 3.500 EUR / year. In case of exceeding this limit, the balance is subject to Belgian wage tax and social security contributions.

### 4. Deadline bonus plan – non-recurring result-related bonus (CLA 90)

Every employer can grant its employees a bonus based on collective goals that need to be reached within a reference period in the company. This bonus depends on the achievement of clearly delineated, transparent, definable/measurable and verifiable objectives, which are uncertain when the bonus plan is introduced.

To introduce such bonus plan, a strict procedure must be followed.

The employer must also decide on the reference period to which the collective objectives relate. If the reference period is the year 2025, the plan must be set up based on a collective labour agreement at company level or a deed of accession which must be filed with the authorities by **30 April 2025 at the latest**. This means that the bonus plan needs to be introduced first to the employees 15 days before that date to follow the procedure in a correct way.

If you are interested in investigating this bonus option for your employees or you require any advice with respect to tax friendly bonus possibilities, do not hesitate to contact us.

### 5. Update on the Federal Learning Account

The Federal Learning Account (FLA) is a digital application developed and managed by Sigedis. The objectives of this application include managing:

- Individual training entitlements.
- Sectoral training entitlements, which refer to the number of training days an employee is entitled to, based on a sectoral collective labor agreement, as well as the nature and funding of the training.
- Training credits, referring to the number of days or hours of training available to an employee in a given year.
- Sectoral aspects of training, including all information related to vocational training arising from a sectoral collective labor agreement.

The FLA has been available since 1 April 2024, at [www.FederalLearningAccount.be](http://www.FederalLearningAccount.be). The application became fully operational on 1 June 2024. In theory, every employer should have registered the data for their employees (those employed on 1 January 2024, or hired after 1 January 2024) concerning the year 2024 before 1 April 2025. However, both the Flemish and federal government have emphasized in their government agreements the intention to abolish the FLA due to the heavy administrative burden for employers.

For now, we are still awaiting the legal framework for this abolition, as well as for the temporary postponement of the registration deadline until September 2025. We will keep you informed as soon as more information becomes available.

Apart from the Federal Learning Account, companies with at least 20 employees are still required to prepare a training plan once a year (calendar year) for all their employees. This plan must include a list of the training courses as well as the target group of employees for whom the training is intended.



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### 6. Increased home working allowance

As of 1 March 2025, the maximum monthly allowance for homework allowed by the NSSO and tax authorities has increased to 157,83 EUR.

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

Should you wish to receive more information on this topic, do not hesitate to contact us.

### 7. Student employment hours (contingent) to 650 hours in 2025

A legislative proposal has been approved in the Parliamentary committee on social affairs. This means that the contingent for students is 650 hours as from 1 January 2025.

This contingent is the limit (number of working hours) that must not be exceeded, so neither the student nor the employer will be required to pay Belgian regular social security contributions, but only a "solidarity contribution". These hours can be spread freely over the year, i.e., from January 1 to December 31, with one or several employers. The hour counter is reset to zero at the beginning of each calendar year.

The legislative proposal permanently sets the contingent at 650 hours per calendar year.

Once the new legislation is published in the Belgian Official Gazette, these adjustments will come into force.

### 8. New Federal Government – Towards a mobility budget for all employees?

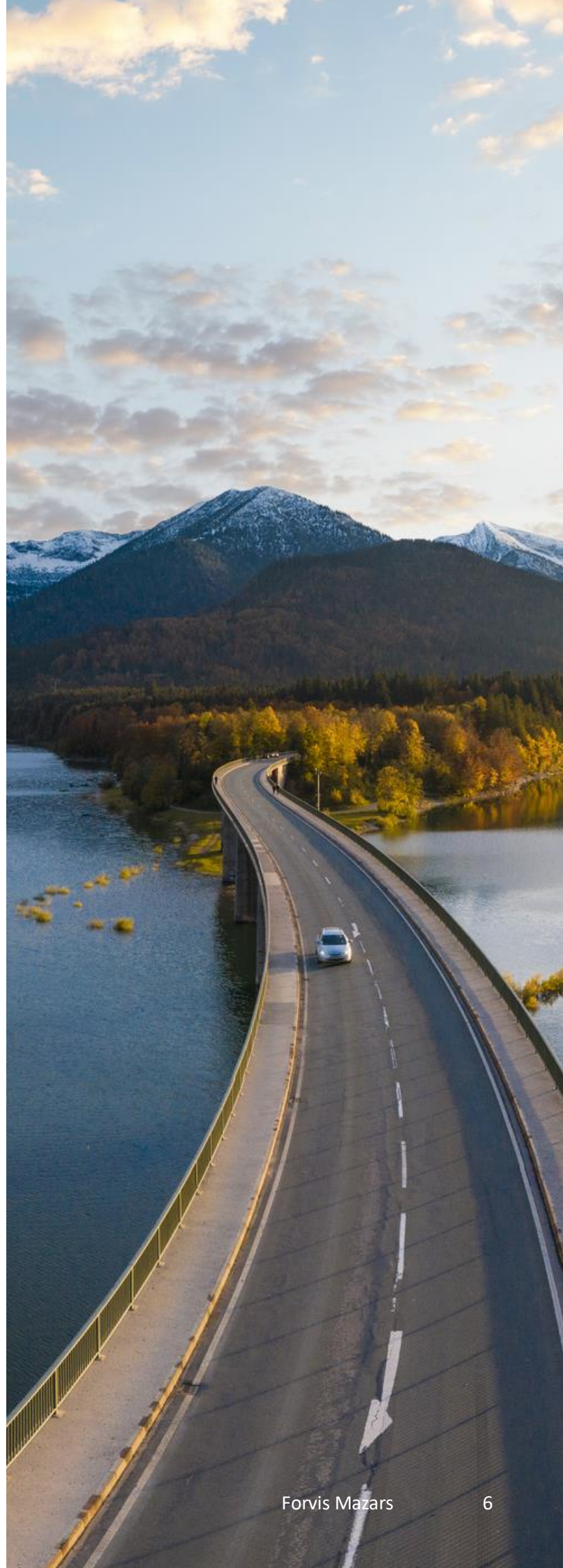
The new federal government is setting ambitious goals for the mobility budget. The mobility budget may become compulsory for all employees with a company car and may be accessible to all employees.

The Arizona government agreement sets two main objectives related to this topic:

- The voluntary nature of the mobility budget will disappear: in the future, employers will be obliged to offer a mobility budget to all employees who have a company car/have the right to a company car.
- All employees will benefit from a greater flexibility in the choice of mobility.

Does this mean that all employers will have to offer a mobility budget to all employees? Probably not. A generalized mobility budget will probably be framed in new flexible pay legislation. We will keep you updated once we know more about this reform.

Should you require guidance on the existing mobility budget, or wish to implement a mobility budget or other tax-friendly alternatives to compensate commuting or business travel, please reach out to us.



### 9. Annual report on internal prevention and protection at work.

The internal service for prevention and protection at work of a Belgian company is legally required to prepare an annual report on the activities of the past year. This report provides the employer and the committee for prevention and protection at work with a clear overview of the functioning of the prevention service.

The General Directorate for Occupational Health and Safety provides model forms for this purpose. Depending on the composition of the organization and the associated prevention service, a different model must be used, this is thoroughly explained in an explanatory note.

The annual report no longer needs to be sent to the officials responsible for oversight at the General Directorate for Occupational Health and Safety. It must now only be kept available by the employer for their reference.

### 10. New employability-enhancing measures starting from 1 April 2025

Starting from 1 April 2025, employees who are dismissed with a notice period (or compensatory severance pay) of at least 30 weeks will be entitled to a one-time lump sum budget of €1,800 to follow "employability-enhancing measures."

Employees who are dismissed as part of a restructuring cannot claim the employability-enhancing measures, as they are supported by a "reintegration cell" to assist them in finding new employment.

#### Employability-Enhancing Measures

"Employability-enhancing measures" refer to any measure, particularly training and support provided by a professional service provider, designed to help the employee quickly secure a new job, either as an employee or as a self-employed individual.

The lump sum budget of €1,800 (granted to the employee) is financed through employer contributions calculated on a portion of the notice period or compensatory severance pay. Specifically, the budget is "funded" by the employer contributions owed on the theoretical portion of the notice period (at least 30 weeks) that exceeds two-thirds of it (with a minimum of 26 weeks).

In other words, it is based on the remaining portion of the notice period (or the severance pay corresponding to this portion) that exceeds 26 weeks.

The amount of the lump sum budget of €1,800 will be adjusted annually on January 1 to the index of conventional wages for employees.

#### Clarifications

- The employee who wants to claim the budget to which they are entitled (€1,800) must submit a request to the RVA;
- The employee who is dismissed with a notice period may, from the start of the notice period, be absent from work with pay in order to follow the employability-enhancing measures to which they are entitled;
- An employee who is made available to another employer-user to follow a transition path during the notice period does not have the right to be absent from work with pay to follow employability-enhancing measures;
- An employee dismissed with a severance pay must remain available to follow the employability-enhancing measures offered to them. This obligation expires once they return to work as an employee or self-employed.

#### Entry into force

The employability-enhancing measures will apply to dismissals notified from 1 April 2025 onward.



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### 11. Deadlines

Belgian social security contributions	Due dates
Balance Q1/2025 (January – March)	30 April 2025
1st advance of Q2/2025	5 May 2025
2nd advance of Q2/2025	5 June 2025
3rd advance of Q2/2025	5 July 2025
Balance Q2/2025 (April - June)	31 July 2025

Wage withholding taxes (monthly basis)	Due dates
April 2025	12 May 2025
May 2025	15 June 2025
June 2025	15 July 2025
July 2025	15 August 2025

Holiday pay	Bonus JLC 200	Ecovouchers JLC 200	Ecovouchers JLC 201
May or June 2025	June 2025	June 2025	April 2025

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