



Payroll Newsletter

Q2 2026

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1. Forecast salary indexation

Hereafter you can find an overview of the wage indexation forecast for March 2026. This is not a limited list and is only an overview based on assumptions. The actual date of the forecasted indexation can still change.

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.		01/04/2026 – 0.89%
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.		01/01/2027 – 3.11%
200	Annual indexation in January	All employees working for the company – no exceptions		01/01/2027 – 3.08%
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		01/04/2026 - 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"> Employees whose function do not fall under one of the categories sales representatives 		01/05/2026 - 2%
209	Annual indexation in July	Only for baremised and baremisable white-collar workers.		01/07/2026 – 2.69%
220	Annual indexation in January	All employees working for the company – no exceptions		01/01/2027 – 3.11%
226	Annual indexation in January	Minimum and effective but limited to final salary of class 8		01/01/2027 – 3.06%

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JLC	Information (for full time equivalents)	Scope	Actual index	Forecast
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	01/03/2026 – 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	01/03/2026 – 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. Since small differences occur in some subcommittees, please reach out to our labour law team for the latest information.		01/08/2026 – 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.		01/08/2026 – 2%



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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 201, 200 and 124 this is important in Q2:

For JLC 201:

- Payment of the eco-vouchers in April 2026
 - Maximum amount of €250
 - Reference period: from April 2025 until March 2026
- Annual premium JLC 201 (due in Q3 (August)) – *more information will follow in our next Newsletter.*

For JLC 200:

- Payment of the eco-vouchers in June 2026
 - Maximum amount of €250
 - Reference period: from June 2025 until May 2026
- Annual premium JLC 200
 - Maximum amount of €330.84
 - Reference period: from June 2025 until May 2026

For JLC 124:

- Payment of the eco-vouchers in May 2026
 - Maximum amount of €115
 - Reference period from April 2025 until March 2026

3. Business travel expenses

Expenses proper to business travels could be reimbursed on a lump sum basis under certain conditions. If the employee (or the director) does not receive a company car and uses his/her own vehicle for business travels, the employer may grant the employee (or the director) a lump sum allowance to cover the expenses proper to the use of the own vehicle for professional purposes.

The reimbursement of these business expenses can be done in two ways:

1. Reimbursement upon expense notes based on the actual expenses incurred;
2. Reimbursement of a fixed mileage allowance €0.4327 per kilometer (amount as of 1 April 2026).

The lump sum allowance is adjusted on a quarterly basis by the Belgian government. As an alternative, it is also possible to opt for the annual indexation of the mileage allowance. An employer can choose between the quarterly indexed amounts or the annual indexed amount, which amounts to €0.4449 per kilometer for the period from 1 July 2025 to 30 June 2026. In the latter case, the employer should thus maintain the same amount during the entire period.

We reiterate that the number of kilometers per year should be limited to max. 24,000 kilometers per year.

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

Every employer can grant their 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 set up such a bonus plan, a strict procedure must be followed.

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The employer must also decide on the reference period to which the collective objectives relate. If the reference period is the calendar year 2026, 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 2026 at the latest. This means that the bonus plan needs to be introduced first to the employees 15 calendar days before that date to follow the procedure in a correct way.

If you are interested in granting your employees such an advantageous bonus, do not hesitate to contact our teams.

5. Cross-border work: New European Court of Justice ruling regarding social security

Social security rules for cross-border work are complex, but a recent European Court of Justice ruling, the Moguntia case, brings new clarity. This article outlines what the decision means and how it changes the determination of the applicable social security system.

What does the ruling mean?

On 11 December, the European Court of Justice issued an important decision. It changes how the European Regulation regarding the coordination of the social security should be interpreted and especially the articles regarding the determination of the applicable social security regime when working in multiple countries.

Until now, only work done inside the EU/EEA or Switzerland was counted. From now on, all work done anywhere in the world must be included in the calculation.

This means:

- In order to check whether a person works a “substantial part” in his/her country of residence, we now look at his/her worldwide work activities and no longer to the activities performed within the EU/EEA or Switzerland.
- The percentage is still based on working time and/or salary.

Impact on the framework agreement

The Framework Agreement (TFWA) allows cross-border employees to telework from their country of residence up to 49.9% of their working time without changing the country where they are covered for social security.

However, the above decision has changed one important aspect: from now on, any work done outside the EU/EEA/Switzerland must also be considered.

This means that before, work done outside Europe was ignored when calculating percentages. Now, this is no longer allowed.

So, if an employee regularly performs even a small part of his/her work outside Europe, they are automatically excluded from the TFWA. In that case, the normal rules apply again (for example: if 25% or more of the work is done in the country of residence, a switch to that country’s social security system will take place).

Impact on employees

For employees who regularly work outside the EU, EEA or Switzerland, it will now be much harder to reach the 25% work-activity threshold in their country of residence. Since all worldwide work must now be included in the calculation, the percentage of work done in the country of residence naturally becomes smaller.

As a result, the social security system of the country where the employer is based, may apply instead of the one in the employee’s country of residence.

This change affects:

- A1 certificates;
- social security contributions, and;
- benefits and entitlements.

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It also means that work patterns and employment contracts must be reviewed carefully to ensure compliance.

If you encounter such a situation or you would like our specialists to review the existing cross-border work situations, please do not hesitate to contact our Global Mobility team members sander.panhuysen@forvismazars.com or antoine.stassin@forvismazars.com in order to receive further advice and assistance.

6. New amounts for domestic travel expenses

Following Circular 2026/C/35 of 5 March 2026 and a decision of the Belgian social security authorities, the lump-sum amounts for business travel within Belgium have been updated by both the NSSO and the tax authorities.

These lump-sum allowances can be granted to employees who travel for professional purposes within Belgium and cover smaller expenses such as meals, travel-related costs or accommodation, provided that the applicable conditions are met. The updated amounts allow employers to optimize their reimbursement policies while remaining compliant with the applicable rules.

Employers applying lump-sum travel allowances should ensure that internal policies correctly reflect the new limits and that no double reimbursement occurs when combining lump sums with expense claims.

Should you wish to receive more information on this update or support in reviewing your current reimbursement framework, do not hesitate to contact your Payroll Consultant.

7. Increase of the lump-sum office allowance for telework

As from 1 March 2026, the maximum lump-sum office allowance for employees working from home on a regular and structural basis has been increased to € 160.99 per month. This amount is intended to cover general home-office costs such as energy, water, small office supplies and similar expenses. Granting the maximum amount is optional; employers may choose whether or not to apply the new ceiling.

Please note that telework requires a written agreement outlining, among other things, the place of work and the cost reimbursement method. We can assist you in preparing or reviewing this agreement.

The existing lump-sum allowances for the professional use of an employee's own internet connection (€20/month) and personal IT equipment (€20/month for a personal PC) remain unchanged.

Inform your Payroll Consultant if you would like to receive advice or assistance concerning the telework allowance.



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8. Planned changes to social security target group reductions as of 1 April 2026

A draft program law has recently been introduced proposing several adjustments to the existing social security target group reductions. Please note that these measures are still draft legislation and have not yet been published in the Belgian Official Gazette.

Current situation

Today, start-up employers can benefit from reductions when hiring their first three employees.

- For the first employee, a reduction of up to €3,100 per quarter applies, with no time limit.
- For the second employee, reductions are granted over 13 quarters, gradually decreasing from €1,550 to €450 (total €13,750).
- For the third employee, reductions apply over 13 quarters as well, starting at €1,050 and decreasing thereafter (total €11,250).
The reductions for hiring a fourth, fifth and sixth employee were already abolished in 2024.

Expected changes from 1 April 2026

- For the first employee, the maximum reduction would be lowered to €2,000 per quarter, still without time limitation.
This new amount would apply to both ongoing reductions and new reductions opened from 1 April 2026.
- For the second and third employee, start-up employers would be able to receive up to €12,000 over a period of three years (€1,000 per quarter).
Reductions that started before 1 April 2026 would continue to follow the current rules.
- For the fourth and fifth employee, the reduction would be reintroduced at €12,000 over three years (€1,000 per quarter).
- The target group reduction for collective working time reduction and the four-day workweek would be abolished as of 1 April 2026.
Employers already applying such systems before 31 March 2026 would be allowed to keep the reduction for the remaining eligible quarters.

9. A new structural framework for voluntary overtime set to begin on 1 April 2026

A draft bill introducing significant changes to the system of voluntary overtime and to certain provisions of the Social Criminal Code was recently submitted to the House of Representatives. If adopted, this legislation would establish a renewed, structural regime applicable from 1 April 2026.

Brief reminder of the current framework

At present, the system for voluntary overtime is based on:

- A basic quota of voluntary overtime (100 to 120 hours depending on the situation),
- An additional quota of “relance hours” available until 31 March 2026,
- A specific regime for the hospitality sector,
- And a requirement for the employee to provide written consent for periods of six months, renewable.

These hours are currently subject to multiply rules relating to working-time limits and to their tax and social treatment.

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What the draft bill could change

Without going into technical details, the draft bill broadly aims to establish a single, expanded quota of voluntary overtime while also revising the tax and social security treatment applicable to part of these hours.

No overtime pay will be due for 240 of these 360 voluntary overtime hours. No social security contributions or income tax will be due on these 240 voluntary overtime hours either. 240 of the 360 voluntary overtime hours can therefore be paid under the gross-equals-net scheme. However, the overtime hours worked during the period from 1 January 2026 to 31 March 2026 will be deducted from the quota of 240 voluntary 'gross = net' overtime hours allocated for 2026 from 1 April 2026.

It further introduces a significant simplification of the employee consent procedure and adjusts the conditions under which part-time workers may perform voluntary overtime. Together, these changes could offer companies greater flexibility, but they would also require a careful review of certain internal practices.

These changes could provide companies with increased flexibility, while also requiring a review of certain internal practices.

Key takeaway

The final content will depend on the parliamentary vote and the publication of the law in the Belgian Official Gazette.

We are closely monitoring developments in this file and will keep you informed of any changes that may affect your organization.

If you would like more information on this topic or would like a tailored analysis of potential impact on your organisation, please feel free to contact our Labour Law team members stefanie.devestel@forvismazars.com or kim.matthys@forvismazars.com.

10. Eco-vouchers: new eligible products as of 1 June 2026

As of 1 June 2026, the scope of products that can be purchased with eco-vouchers will be broadened. Under the latest update adopted by the National Labour Council (NLC), all food and textile products bearing the Fairtrade label will become eligible. This extension also forms part of the amendments laid down in Collective Labour Agreement No. 98/12, which updates the list of goods and services covered by eco-vouchers under CLA No. 98.

Alongside these additions, certain items will be removed from the eligible list to reflect the new criteria. The revised list will enter into force on 1 June 2026 and will remain applicable until further amendment, subject to a six-month notice period.

Should you wish to obtain further information on this topic, please feel free to contact our Labour Law team members stefanie.devestel@forvismazars.com or kim.matthys@forvismazars.com.



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11. Deadlines

Belgian social security contributions	Due dates
Balance Q1/2026 (January – March)	30 April 2026
1st advance of Q2/2026	5 May 2026
2nd advance of Q2/2026	5 June 2026
3rd advance of Q2/2026	5 July 2026
Balance Q2/2026 (April – June)	31 July 2026

Wage withholding taxes (monthly basis)	Due dates
April 2026	15 May 2026
May 2026	15 June 2026
June 2026	15 July 2026
July 2026	15 August 2026

Sectoral benefits and statutory salary components	Due dates
Holiday pay	28 February 2026
Bonus JLC 200	June 2026
Ecovouchers JLC 200	June 2026
Ecovouchers JLC 201	April 2026

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