



Payroll Newsletter

Q3 2026

forv/s
mazars

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1. Conversion of eco vouchers of 2027 before 31 October 2026

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 remain compliant with Belgian legislation, you are in principle required to grant eco vouchers to your employees in June 2027.

However, it is also possible to reward your employees by granting an alternative equivalent benefit instead of eco vouchers. Such an equivalent benefit may include, for example, the introduction of meal vouchers or an increase in the nominal value of existing meal vouchers, or the implementation of a collective medical expenses or hospitalisation insurance scheme.

The implementation process depends on whether a trade union delegation is present within your company or not. Employers wishing to convert their eco vouchers for 2027 into an alternative equivalent benefit must do so by 31 October 2026.

New employers must complete this process no later than 31 May of the first year in which eco vouchers are granted.

Remark: The current federal coalition agreement includes the intention to gradually phase out certain vouchers – such as eco vouchers – in consultation with the social partners, while increasing the value and scope of meal vouchers. Should any changes be formally confirmed, we will of course inform you in due course.

Should you require our advice or assistance in relation to this conversion, please do not hesitate to contact us.

2. Reimbursement business expenses – fixed mileage allowance

Expenses relating to business travel may be reimbursed on a lump-sum basis, subject to certain conditions. Where an employee (or director) is not provided with a company car and uses their own vehicle for business travel, the employer may grant a lump-sum allowance to cover the costs associated with the professional use of a private vehicle.

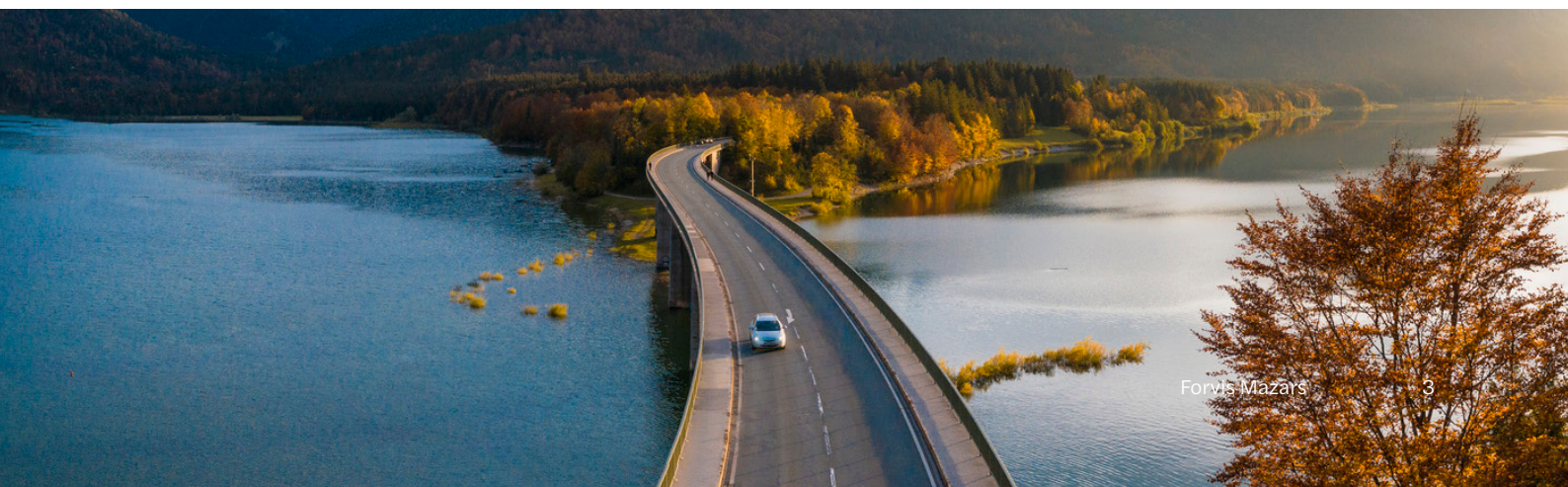
The reimbursement of these business expenses can be carried out in two ways:

1. Reimbursement based on expense claims supported by the actual costs incurred;
2. Reimbursement through a fixed mileage allowance of €0.4571 per kilometre (rate applicable as from 1 July 2026).

Please note that the mileage allowance is adjusted on a quarterly basis by the Belgian authorities. As an alternative, it is also possible to opt for annual indexation of the mileage allowance.

Employers may choose between the quarterly indexed amounts or the annual indexed amount, which is set at €0.4761 per kilometre for the period from 1 July 2026 to 30 June 2027. In the latter case, the same rate must be applied consistently throughout the entire period.

We would also like to reiterate that the total number of kilometres reimbursed should be limited to a maximum of 24,000 kilometres per year.



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3. New individual right to free weekends

A new work-life balance measure applies in the retail sector (JLC 201). Employees working for employers with more than five employees may, by mutual agreement with their employer, be exempt from work for up to eight weekends per calendar year. This brings JLC 201 in line with JLC 202, 311 and 312. Weekends that coincide with the employee's main annual leave are not counted towards this entitlement.

This implies that the usual days of inactivity, which would normally fall during the week, may be rescheduled to weekends. The total number of weekly inactivity days remains unchanged. When an employee takes a weekend off, they may not take an additional regular day off during that same week (apart from statutory holidays, compensatory rest or leave for compelling reasons). This measure does not apply in the following situations:

- during the months of July, August and December;
- for weekends following a public holiday falling on a Friday;
- for weekends preceded by a public holiday falling on a Monday;
- to students and flexi-job workers.

4. Four weeks of leave for every employee

In our first newsletter of the year, we outlined the different types of leave: statutory leave, working time reduction (WTR) days and extra-legal leave. Here's a clear recap.

Belgian law grants full-time employees 20 statutory vacation days per year. These days are built up during the holiday service year (e.g. 2025) and can be taken in the following holiday year (e.g. 2026). In addition, employees may accrue working time reduction (WTR) days. These arise when working weekly hours exceed the sector or contractual norm. For example, an employee working 40 hours per week in a 38-hour system accumulates 2 extra hours of leave per week, equivalent to 12 additional days on an annual basis. Employers may also grant extra-legal leave days. A key advantage is that these days can typically be carried over to the next calendar year, unlike statutory leave and WTR days.

But not all employees build up a full leave entitlement of 20 statutory vacation days per year. This may be the case for:

- recent graduates
- employees new to the Belgian labour market
- individuals returning after a period of inactivity
- former self-employed workers

In such situations, employees can rely on supplementary leave to top up their entitlement to a maximum of four weeks, corresponding to 20 days of leave.

Under European rules, employees accrue one week of leave for every three months worked. This leave, known as European supplementary leave, can only be taken once those three months have been completed and is financed through an advance on the following year's holiday pay, resulting in a lower holiday pay entitlement the next year.

There are also specific schemes such as youth leave and senior leave, each subject to certain conditions:

- Youth leave is aimed at recent graduates under the age of 25 (as at 31 December of the holiday service year) who have worked at least one month in the year of graduation.
- Senior leave applies to employees aged 50 or over in the holiday service year who have not built-up full leave entitlements due to periods of full unemployment or incapacity.

Important to know is that these systems can only be used once any available statutory leave has been fully exhausted. If an employee has partial statutory entitlement, those days must be taken first.

Finally, it is important to note that, unlike statutory leave, employees are not obliged to take European supplementary leave, youth leave, or senior leave. However, they may make use of this option whenever they wish, in consultation with the employer.

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5. Single portal expanded: what changes for employers?

The “Working in Belgium” single portal is a digital platform that allows employers to apply for permits for the employment of third-country nationals (non-EEA/Switzerland).

Since 2021, applications for combined permits (single permits) for employment exceeding 90 days have already been submitted through this platform.

As from 1 May 2026, applications for work permits for short-term employment (maximum 90 days) must also be submitted via the same portal. Previously, these applications were handled via email with the competent regional authorities. Some regions may still apply a short transition period during which applications by email remain possible.

Employers should ensure that employees holding a work permit also have the required residence documents to legally stay in Belgium.

We remain available to answer any questions and to support you in assessing how this reform may impact your organisation or future hires from outside the EEA and Switzerland.

6. Company social security contribution to a social insurance fund: important changes as of 2026

The Belgian government has proposed a reform of the annual social security contribution for employers to the social insurance fund (currently in draft legislation). This contribution, which finances the social security scheme for self-employed individuals, will undergo significant changes, effective from 2026.

The main development is the introduction of a more progressive system, whereby companies will be divided into four categories based on their balance sheet total, compared to two categories previously.

In practical terms, the impact is as follows:

- Small companies will continue to pay a contribution of around €400.00 (indexed);
- Larger companies will see their contribution gradually increase, potentially reaching up to approximately €1,800.00 (before indexation), which is nearly double the amounts currently applied.

Additional adjustments accompany this reform. In particular, the contribution amounts will continue to be indexed annually, requiring regular updates.

Furthermore, important clarifications have been introduced regarding administrative follow-up. A provisional contribution may be applied if the balance sheet total is not yet known, with a subsequent adjustment (upward or downward) once the final data becomes available or is corrected.

In practice, this means that your contribution may be revised retrospectively, depending on the final accounting data. Proper anticipation is therefore essential.

Once this reform will be approved by the Belgian Government, these new rules will retroactively apply as from 1 January 2026 and thus concern the contribution due for the current year.

We remain at your disposal to review your specific situation and support you in assessing the impact of this expected reform on your business. Anticipating its impact will help avoid any surprises and optimise your financial planning.

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7. Belgium broadens flexi-jobs regime from July 2026

As from 1 July 2026, the Belgian flexi-jobs regime expands significantly.

The system becomes available across all sectors, replacing the current limited list of eligible sectors. In practice, this means that most employers will be able to engage flexi-job workers, unless their sector decides to opt out through a formal collective procedure.

This broader scope is not entirely without limits. Certain sectors, such as healthcare, may remain subject to specific safeguards to ensure continuity and quality of services. As a result, the use of flexi-jobs may be restricted or subject to additional conditions in those sectors. Employers should therefore verify whether any sector specific rules or exclusions apply.

Opt out deadlines to monitor

Sectors wishing to exclude partially or fully the employment of flexi-jobs in their sector, must send this request to the NSSO at the latest by 30 September in order to apply this exclusion as from 1 January of the following calendar year.

For 2026 a transition measure is possible, if the request is sent before 31 August 2026 at the latest, the (partial or full) exclusion can be applied on a quarterly base.

Favourable regime maintained and increased flexibility

The reform preserves the financial attractiveness of flexi-jobs. Employers benefit from a fixed employer social security contribution of 28%, while the flexi salary remains tax exempt for employees (within applicable limits). This continues to make flexi-jobs a cost efficient solution for managing additional staffing needs.

At the same time, the reform introduces greater flexibility in how flexi-jobs can be used. Flexi-jobs can now be used (subject to certain conditions) within groups of companies, the combination with temporary agency work becomes easier and pensioners can be engaged more readily due to simplified conditions.

The remuneration cap of 150% of the sectoral minimum wage remains in place. However, certain premiums, such as for night work or overtime, will no longer be included in this cap, offering more flexibility in compensation. For JLC 302, the remuneration cannot exceed the amount of €21 per hour.

Additionally, employers must also continue to comply with mandatory electronic time registration requirements.

We remain available to answer any questions and to support you in assessing how this reform may impact your organisation.



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8. Belgian labour law update (June 2026): key reforms employers need to know

Belgium has introduced a series of important labour law developments as of mid-2026, reflecting the federal government agreement for the 2025–2029 period. These reforms aim to modernise the labour market, increase flexibility and address broader socio-economic challenges such as youth employment and wage competitiveness.

Major labor law reform enters into force

As from 1 June 2026, Belgium has implemented a significant modernisation of labour law through two Acts forming part of the federal government agreement 2025–2029.

The reform introduces a range of structural changes designed to simplify administrative obligations and increase labour flexibility. One of the most notable changes relates to voluntary overtime, which has been harmonised into a single system allowing up to 360 hours annually, retroactively applicable from 1 April 2026. For a substantial portion of these hours (240 hours), no overtime premium is required, significantly reducing labour costs in peak periods.

In addition, the reform simplifies working time administration, replacing the obligation to list all work schedules with a more flexible “framework of standard working hours”. This allows employers to define general time boundaries without formalising every individual schedule.

Other key measures include:

- A reduced minimum threshold for part time work, lowered from one-third to one-tenth of a full-time schedule;
- The abolition of the general prohibition on night work, with a new definition introduced (typically between 20:00 and 06:00);
- A cap on notice periods for new employment contracts at 52 weeks.

Overall, the reform reflects a shift toward greater flexibility combined with administrative simplification, although its practical impact will depend on sector-specific rules and collective agreements.

Expansion of student work rules

A second important development concerns the extension of the rules on student work, aimed at facilitating youth employment while maintaining adequate safeguards.

From 2026 onwards, student work is now permitted for 15 year olds who are still subject to full-time compulsory education, provided that they only perform so called “light work.”

Light work is strictly defined and typically includes:

- basic support roles (e.g. cloakroom or reception assistance),
- light cleaning activities (e.g. washing dishes),
- simple logistical or retail support tasks.

A stricter regulatory framework applies to this category, particularly in terms of working time limitations, rest periods and breaks, restrictions on night work, overtime and work on Sundays or public holidays.

In parallel, the rules on Sunday and public holiday work for young workers have been clarified. Such work remains allowed only in specific sectors, subject to strict protective measures, including a maximum of one Sunday in two, mandatory compensatory rest and an additional rest day before or after the worked period.

These changes aim to strike a balance between labour market access for young people and the preservation of their health, safety and education.

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“Centindex” introduced to moderate wage growth

A third major development is the introduction of the so called “centindex”, a new mechanism designed to temporarily moderate automatic wage indexation in Belgium.

The measure is laid down in the Program Law of 30 May 2026, published on 1 June 2026, and applies as from that same date. It is structured in two phases (June 2026 and January 2028) and combines a partial limitation of indexation and the introduction of a special employer wage moderation contribution.

The system primarily targets higher salaries, as wages up to €4,000 gross per month remain unaffected. Wages above this threshold are subject to limited indexation.

Mechanically, indexation is capped (e.g. at 2% on a €4,000 reference salary), with only a residual increase applied to the remaining portion. This ensures that lower incomes are fully protected, while wage growth for higher earners is partially restrained.

In addition, employers must pay a wage moderation contribution, effectively transferring part of the savings generated by the reduced indexation to the government.

The practical impact of the centindex will vary depending on the sector (e.g. monthly vs. annual indexation systems), the timing of indexation events and the applicable indexation percentage.

Key takeaways for employers

These three developments illustrate a clear policy direction toward:

- greater labour flexibility (overtime, working time, night work),
- enhanced labour market access (student work), and
- controlled wage evolution (centindex).

9. Deadlines

Belgian social security contributions	Due dates
Balance Q2/2026 (April – June)	31 July 2026
1st advance of Q3/2026	5 August 2026
2nd advance of Q3/2026	5 September 2026
3rd advance of Q3/2026	5 October 2026
Balance Q3/2026 (July – September)	31 October 2026

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Wage withholding taxes (monthly basis)	Due dates
July 2026	15 August 2026
August 2026	15 September 2026
September 2026	15 October 2026
October 2026	15 November 2026

Belgian personal (resident) income tax return – Income year 2025 (assessment year 2026)	Due dates
Filing on paper	30 June 2026
Filing electronically via Tax-On-Web (simple)	15 July 2026
Filing electronically via Tax-On-Web (complex)	16 October 2026 (*)

(*) Depending on the complexity of the income tax return, in accordance with the instructions of the Belgian tax authorities.

Belgian non-resident income tax return – Income year 2025 (assessment year 2026)	Due dates
Filing on paper	20 November 2026
Filing electronically	20 November 2026

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