



Developments in Belgian Labour Law

27 May 2025

Sebastian VINCENT

Legal Advisor International

Agenda

1. New federal government - coalition agreement
2. Developments in Student Work
3. Developments in Flexijobs
4. Pay transparency directive
5. AI-Act

1. New federal government - coalition agreement



New Federal Government since 03/02/2025

Coalition agreement = guideline for the Federal Government's 2025-2029 policy

- Consult the agreement [online](#) (available in Dutch and French)
- Needs to be transposed into law
- Details remain to be seen ...



New Federal Government since 03/02/2025

- A **higher net wage** will be guaranteed with a focus on wages below the median (3,750 euros gross) by:
 - increasing the tax-free sum for everyone who works
 - reducing the special social security contribution
 - strengthening the social work bonus
- The legally permitted maximum employer contribution for **meal vouchers** will be increased by two times 2 euros. The options for spending meal vouchers will also be expanded.
- The other existing vouchers (eco vouchers, culture vouchers, etc.) will be phased out in consultation with the social partners in order to reduce the number of types of vouchers and maintain purchasing power.
- Employers must offer the **mobility budget** as an option to employees who are entitled to a company car.

New Federal Government since 03/02/2025

- The system of the non-recurring bonus (CLA 90) and the profit bonus will be simplified
- The tax regime for copyright allowances will be expanded to end the existing discrimination between digital professions (who currently cannot benefit from the regime according to the tax authorities) and other professions
- A framework reimbursement of costs to the employee will be introduced as soon as possible

New Federal Government since 03/02/2025

- After consultation with the social partners, the trial period will be reintroduced by 31 December 2025 at the latest. During the first 6 months, the employment contract may be terminated with one week's notice
- Severance pay will be capped at 52 weeks
- Limitation of the number of protection indemnities
- Once per career of at least 10 years of effectively worked days, an employee can resign and receive unemployment benefits for a maximum of 6 months. This period can be extended once by 6 months if the employee successfully completes training for a shortage occupation and if this training was started in the first trimester of the unemployment period
- The duration of unemployment benefits will be reduced to a maximum period of 2 years, which will be reached after a period of 5 years of employment
- Conventional early retirement will be abolished on 30/06/2025

New Federal Government since 03/02/2025

- A **family credit** will simplify the leave entitlements for those who contribute to the care of a child and replaces all forms of leave for the upbringing of a child
- **Teletrainwork** should be encouraged by equating hours worked on the train with hours worked
- After consultation with the social partners, a legal framework must be introduced by 30 June 2025 for the **annualization of working hours** for both part-time and full-time work, with a choice between compensatory leave or payment
- The 1/3d rule in case of part-time work will be abolished
- Administrative obligations for employers in the case of **part-time work** will be simplified
- The **prohibition on night work** will be abolished

New Federal Government since 03/02/2025

- The **voluntary overtime** will be possible for full-time employees and for part-time employees who have been working part-time for at least three years, provided that there is a temporary increase in work. The number of voluntary overtime hours will be 360 hours. No overtime pay will be due for the first 240 hours, and they will be exempt from social security contributions and tax
- The **FLA** will be abolished
- **Check-in-and-out** will be introduced on **construction sites** (cf. cleaning sector).

New Federal Government since 03/02/2025

- TRIO-platform is active since February 2025
- Employers with more than 50 employees must pay a responsibility contribution of 30% of the sickness allowance (by the health insurance fund) during the first 2 months for employees aged between 18-54 years old
- Employees who do not cooperate with a re-integration procedure can be sanctioned
- Work regulations must include a procedure for maintaining contact with sick employees
- The prescribing of sickness by the treating doctor is monitored

New Federal Government since 03/02/2025

- The processing time for a single permit will be further reduced
- The expat regime will be made more attractive by:
 - increasing the tax-free reimbursement of expenses from 30% to 35% of gross salary;
 - abolishing the ceiling of 90,000 euros on this tax-free reimbursement of expenses;
 - lowering the minimum gross remuneration to enter the foreign executive system from 75,000 euros to 70,000 euros.
- More inspections will be carried out relating to the fiscal 183-day rule
- More inspections will be carried out with regards to posted workers

2. Developments in Student Work

Student Work

What is the 650-hour limit for?

- Application of the solidarity contribution
- Exemption from payroll tax

Application of the **beneficial regime** if:

- Written student employment contract
- The student only works during periods of non-compulsory attendance at classes
- Max. 650 hours/year
- STU Dimona (per term) no later than the first working day

01/01/2025

Student Work

Verification of the number of hours

- via the Student@work application (code provided by the student)
- via a certificate issued by the student
- when the Dimona declaration is made
- E-gov 3.0

Importance of the Dimona!

- Type STU
- No later than the first day of work
- Quarterly
- Booking of hours

Student Work

- The age limit for student work will be reduced to 15
- The tax exemption for income from student work (currently 3.420,00 euros) to remain a dependent will be doubled.
- The maximum amount of the permitted net disposable means to remain a dependent will be increased to 12.000,00 euros.



COMING SOON

3. Developments in flexijobs

- Will be possible in **all sectors**
- But sectoral opt out remains possible
- Increase in the flexi-salary for the Horeca: maximum is augmented to 21 euros/h
- Maximum tax-free flexi-salary increased from 12.000,00 to 18.000,00 euros
- E-gov 3.0

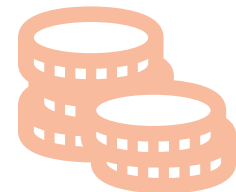
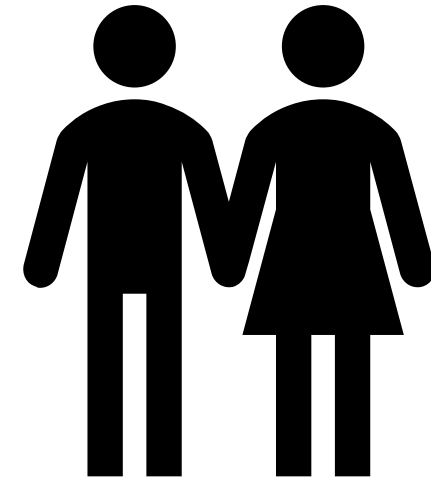


COMING SOON

4. Pay transparency directive

Pay transparency directive

- Objective: Address the gender pay gap
- Equal pay for equal work (between men and women)
- Measures to move from abstract principle to effective application – **three pillars**
 - Pillar 1: Objective remuneration structure
 - Pillar 2: Pay transparency
 - Pillar 3: Legal remedies and enforcement
- The consequences will be much broader than just the gender pay gap
- Transposition in national law: by 7 June 2026
- The Directive also applies to SMEs!



I. Objective remuneration structure

Salary policy

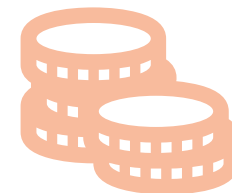
- All employers must implement a salary policy that guarantees **equal pay for work of equal value**

Function classification

- Function classification based on work of equal value rather than title

Objective criteria

- skills, effort, responsibility and working conditions



II. Pay transparency

Transparency during solicitation

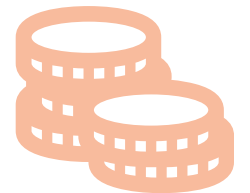
- Prior to the job interview: right to information about starting salary or salary range
- Employers may not ask about current salary or salary in a previous position

Transparency with regards to salary policy

- Right to information about the criteria used to determine pay and pay development, **unless otherwise stated in the Belgian implementation law**

Access to information

- Right to information about average salary levels in categories of 'equivalent work', broken down by gender



II. Pay transparency

Access to information

- Employees do not have the right to know each other's individual salaries!!
- The employee has the right to share information about their own salary

Reporting obligation

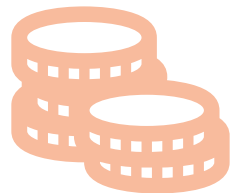
- Periodic reporting on the pay gap => When and how often? Depends on the number of employees
- Fewer than 100 employees: no reporting required

Joint pay assessment

- Additional obligation if the reporting shows that there is an unjustified pay gap of $\geq 5\%$

Data protection

- Processing in accordance with GDPR



III. Legal remedies and enforcement

Compensation

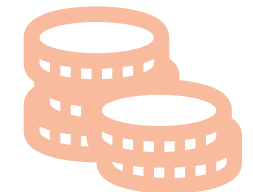
- workers who have suffered gender pay discrimination can receive compensation, including full recovery of back pay and related bonuses or payments in kind.

Burden of proof

- The employer must prove that they have not violated the rules on equal pay and pay transparency

Dismissal protection

- Employees who have exercised their right to equal pay in accordance with these rules are protected against dismissal



5. AI-ACT

AI ACT

An **AI system** is a machine-based system that is designed to operate with varying levels of autonomy and that may exhibit adaptiveness after deployment, and that, for explicit or implicit objectives, infers, from the input it receives, how to generate outputs such as predictions, content, recommendations, or decisions that can influence physical or virtual environments

- European regulation laying down rules for the development, marketing and use of AI systems
- AI is becoming increasingly present in everyday life
- EU wants to protect EU citizen-rights and limit risks
- **Risk-based approach**: the higher the risk of the AI system, the stricter the rules.
- Complementary to the GDPR

AI ACT: Timeline

- ▶ **1/08/2024:** AI Act is in effect
- ▶ **2/02/2025**
 - ▶ Prohibition on AI systems with unacceptable risks
 - ▶ Employers must take measures to teach employees basic AI skills
- ▶ **2/08/2025:**
 - ▶ Sanctions become possible for infringements on AI act
- ▶ **2/08/2026**
 - ▶ Full application of the AI Act
 - ▶ Obligations for the use of high-risk or limited-risk AI systems

AI ACT: impact on employers

- ▶ Identify all AI systems in use: what are they used for and in what context?
- ▶ Determine the risk category (unacceptable, high, limited, minimal)
- ▶ Check your role: **user**, supplier, importer or distributor?
- ▶ Inform your employees and their representatives when using high-risk systems.
- ▶ Provide training and awareness about AI for your staff.
- ▶ Ensure transparency and documentation for high-risk AI:
 - ▶ Manuals
 - ▶ Human supervision
 - ▶ Keeping log files
- ▶ Develop an action plan and AI policy

Any questions?



Thank you!
international@groups.be

Sebastian VINCENT – 27/05/2025