

Law &amp; Policy Group

**GRIST**

# Belgium finalizes inter-professional agreement for 2021-22

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Belgium's social partners have finalized a new cross-sector inter-professional agreement addressing wages, overtime, the national minimum wage, pension plan harmonization and pre-retirement pensions. The agreement will be incorporated into law and apply from 2021 to 2022.

## Highlights

- The harmonization of supplementary pension plans for blue- and white-collar workers is postponed to 2030 — from 2025. Industry sectors have until 1 Jan 2027 to conclude collective agreements on the harmonization.
- Employers can choose to grant a one-time tax-free “corona premium” of up to €500 net, payable in consumption vouchers. Employers must issue the vouchers before 1 Jan 2022 and will be liable to pay 16.5% of social security payments.
- The overall wage cost increase (the salary norm) is capped at 0.4% from 2021 to 2022. The salary amount excludes certain types of compensation and supplementary pension contribution costs.
- The special voluntary overtime scheme — introduced to address COVID-19 — has expanded to all industry sectors and will continue through 2022. Where overtime is paid, favorable tax arrangements apply to employees and employers. The amount of normal overtime hours has increased to 180 hours, up from 130, until the end of June 2023.
- The minimum wage payable to employees aged 18 years and older will increase in three stages. From 1 Apr 2022, a single monthly minimum wage rate (€1,702) will apply, and it will increase by €35 gross in 2024, and again in 2026. These increases will impact approximately 60,000 full-time workers.
- The reduced working-time scheme allows employees aged 55 to 59 years to reduce their work hours by 20% or 50% until full retirement, but employees aged 50 are no longer eligible for the scheme.
- Employees aged 60 or older who are dismissed prior to reaching the permitted early retirement age remain eligible for the pre-pension scheme comprising an unemployment payment with a company allowance.

## Related resources

- [Advice note 2237 on Inter-Professional Agreement 2021-2022](#) (Dutch) (15 Jul 2021)
- [Advice note 2237 on Inter-Professional Agreement 2021-2022](#) (French) (15 Jul 2021)

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