

SUBJECT	LEGAL CHANGE	ACTION REQUIRED
<b>New Ways of Working</b>		
<b>Starter jobs, flexi-jobs and e-commerce</b>	<p>The Government has introduced a new regime promoting starter jobs, flexi-jobs and e-commerce. The main aim is to boost job creation. Starter jobs for young workers aged between 18 to 21 can reduce labour costs, and the flexi-job regime permits employees who have a “main job” elsewhere, to take up an additional “tax-free” employment. E-commerce will also be promoted by adapting night and weekend working conditions.</p> <p>Effective date: January 1, 2018.</p>	Understand the changes and how to apply them. Starter jobs, flexi-jobs and e-commerce changes can all be utilised, provided certain strict conditions are met.
<b>Social Security</b>		
<b>Employer contributions</b>	<p>The following changes will take effect on January 1, 2018.</p> <p>(1) The way in which withholding taxes and social security contributions are calculated on certain benefits in kind will change on January 1, 2018. This affects the provision of Company owned IT equipment to employees, including PCs, laptops, Smartphones and phone subscriptions.</p> <p>The reductions are as follows:</p> <ul style="list-style-type: none"> <li>- For a PC or a laptop: 6 EUR/month, 72EUR/year.</li> <li>- For a Smartphone or a GSM: 3 EUR/month, 36 EUR/year.</li> <li>- For a phone subscription: 4 EUR/month, 48 EUR/year.</li> </ul> <p>(2) Employer’s social security contributions calculated on the worker’s total remuneration will be reduced from 32% to 25%.</p> <p>(3) The contribution rate on paid pension premiums will increase from 1.5% to 3%.</p>	Understand the changes and update your payroll practices accordingly.
<b>Discrimination</b>		
<b>Discrimination when hiring</b>	<p>From January 1, 2018, the Labour Inspectors of the Brussels-Capital Region will be able to carry out random tests on employers to check whether there is any discrimination in their hiring practices.</p>	<p>(1) Ensure HR and the wider business are aware of the new tests.</p> <p>(2) Review current hiring practices and make changes if there are elements suggestive of discriminatory behaviour. If unsure, seek labour law advice.</p>

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<b>Sickness</b>		
<b>Long-term sickness and dismissals</b>	If an employee is permanently unfit to return to work, their employment contract may only be terminated if the employer has first completed a re-integration to work plan with the employee. Dismissal should be a last resort after all other available options have been exhausted. From January 1, 2018, a re-integration program can be started for employees who have been on long term sick since before January 1, 2016.	(1) Review and assess those on long term sick leave, and consider instigating a reintegration to work plan. (2) Ensure HR are familiar with the changes.
<b>Privacy</b>		
<b>EU GDPR</b>	The EU General Data Protection Regulation will enter into force in Belgium as from 25 May 2018. The Regulation contains numerous changes to current data protection practices, to increase protection for individuals.	Become familiar with the new rules in due course and be ready to review and update data protection policies.