

SUBJECT	LEGAL CHANGE	ACTION REQUIRED
Employee representation		
Creation of a new single representative body (Social and Economic Committee)	<p>A new single representative body called the Social and Economic Committee is to replace the existing employee representative bodies (works council, staff representatives, health and safety committee).</p> <p>Effective from the date of renewal of your existing representative bodies but no later than December 31st, 2019.</p>	Become familiar with the new rules and plan the replacement of your current representative bodies by the Social and Economic Committee (CSE).
Employee representation		
Requirement to designate a “referral person”	<p>Employers must designate a person as a point of referral for:</p> <p>(1) the prevention of sexual harassment and sexism among the members of the CSE;</p> <p>(2) (applying only to companies with more than 250 employees) the prevention of sexual harassment and sexism among employees. The seniority of this person is not specified.</p> <p>(3) (applying only to companies with more than 250 employees) employees with disabilities/handicaps. The seniority of this person is not specified.</p> <p>Effective date: January 1, 2019.</p>	<p>(1) Become familiar with the new rules and adopt compliant policies where appropriate.</p> <p>(2) Watch out for further guidelines, expected in 2019.</p>
Tax exemptions		
Employee tax exemptions available for overtime working	<p>Exemptions from tax and social security contributions now apply for overtime work up to a maximum amount of €5 000 per year.</p> <p>Effective date: January 1, 2019.</p>	Make sure payroll knows and applies the new exemptions.
Tax exemptions		
Companies can give certain employees tax-free bonuses	<p>Employers can award eligible employees a bonus (up to a maximum of €1000) free from tax and social security contributions (“prime exceptionnelle de pouvoir d’achat”). Employees must earn less than €53,944 per year to benefit.</p> <p>Effective date: The bonus can be given until March 31, 2019.</p>	Consider awarding eligible employees the bonus, and if yes, ensure payment is made prior to the cut-off date.
Gender wage gap		
Publication of information	<p>Qualifying employers (with more than 50 employees) must publish an indicator of the wage gap between women and men within the company.</p> <p>Effective dates:</p> <p>(1) more than 250 employees: January 1, 2019.</p> <p>(2) between 50 to 250 employees: January 1, 2020.</p>	The decree setting out how to comply with this requirement still hasn’t been published. In the meantime, qualifying companies should collect the relevant information and watch out for the decree.

This is a high level general update only. Legal advice should be obtained on specific circumstances.