



RSM InterTax HR Insights October 2020

Balance unavailed leave 2020 & public holidays 2021

RSM BELGIUM INFORMS YOU

At the start of the last quarter of the year, we would like to draw your attention to the following matters.

UNAVAILED HOLIDAYS 2020

As you are most likely aware, your employees are obliged to take all holidays to which they are entitled for 2020, and this before 31 December 2020. They are not allowed to transfer any remaining holidays to the next year, nor to renounce on their holiday rights.

It is recommended to notify your employees well before the year-end about their outstanding holidays, for example by providing them with an overview and requesting them to take the remaining days before the end of the year. By doing so, you will be able to prove that you have given them the opportunity to take all their holidays.

After all, if an employee is in the absolute impossibility to take all his/her holidays (due to e.g. prolonged sickness, maternity leave, temporary unemployment, etc.), you must pay him/her the corresponding single holiday pay at the latest on 31 December 2020. Should an employee nevertheless voluntarily not take all his/her holidays, he/she will not be eligible for such payment and the days not taken will irrevocably be lost.

As the social inspection will monitor this more strictly in the future, we would like to emphasize the importance of registering all holidays taken in the payroll. In this respect, each month, your payroll instructions should contain the dates on which an employee has taken a holiday.

For clients of RSM InterPay: would you be so kind as to check the status of the balance of your employees' holidays and provide us with the necessary information on any holidays not previously communicated at the latest with the payroll instructions of December 2020?

TEMPORARY UNEMPLOYMENT AND HOLIDAYS

Also in the case of temporary unemployment, as described above, you should agree with the employees concerned in good time when the remaining holidays will be scheduled. On those days, the employee will be paid by you and will not receive any temporary unemployment benefits.

If the remaining holidays are not taken, the NEO will subsequently reclaim the corresponding unemployment allowance from the employee. After all, days covered by holiday pay do not entitle the employee to unemployment benefits. Consequently, the NEO does not grant unemployment allowances for the days that have not been taken at the end of December.

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BELGIAN PUBLIC HOLIDAYS AND REPLACEMENT DAYS 2021

Like every year, the Belgian public holidays and replacement days for the coming calendar year must be fixed and communicated before 15 December 2020.

Please find hereafter the list of the Belgian public holidays in 2021:

- New Year's Day, Friday 01-01-2021
- Easter Monday, Monday 05-04-2021
- Labour Day, Saturday 01-05-2021
- Ascension Day, Thursday 13-05-2021
- Whit Monday, Monday 24-05-2021
- Belgian National Holiday, Wednesday 21-07-2021
- Ascension Day, Sunday 15-08-2021
- All Saints' Day, Monday 01-11-2021
- Armistice Day, Thursday 11-11-2021
- Christmas, Saturday 25-12-2021

The replacement of the public holidays that fall in a weekend can be fixed by the company in agreement with all employees. For 2021, this is the case for Labour Day (01/05/2021), Ascension Day (15/8/2021) and Christmas (25/12/2021).

The agreed replacement days must be communicated to the employees before 15 December 2020 by hanging out a signed and dated message at the premises of the company, which serves also as the mandatory annex to the labour rules & regulations.


If no agreement with all employees can be reached on a general replacement date, the company can agree upon a replacement date with each employee individually.

If no replacement date has been fixed by 15 December 2020, the replacement of such public holidays will automatically fall on the next working day. In 2021, those replacement dates would be as follows:

- Labour Day 01/05/2021 is replaced on Monday 03/05/2021
- Ascension Day 15/8/2021 is replaced on Monday 16/8/2021
- Christmas 25/12/2021 is replaced on Monday 27/12/2021

Please note that the replacement day will obtain the nature of a public holiday and will as a result have to be treated as such.

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For clients of RSM InterPay: would you be so kind as to inform us, as well as your employees, of your decision before 15 December 2020?

If you would like to receive additional information on this matter or HR assistance, the GES team of RSM Belgium is at your disposal (interpay@rsmbelgium.be).

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