



RSM InterTax HR Insights January 2021

Various topics

RSM BELGIUM INFORMS YOU

At the start of the new year, we would like to inform you of a number of changes and newly introduced items.

NEW EXEMPTION FROM TRANSFER OF WITHHOLDING TAX

The tax authorities have introduced an exemption from transfer of the withholding tax for employers who offer their staff more training than is legally required. This exemption amounts to 11.75% of the capped salary of the month in which the training takes place or is completed. To be eligible, a series of conditions must be met.

65+ AT CHARGE : ONLY FOR DEPENDENTS IN NEED OF ASSISTANCE

The tax-free amount is increased from 1.740,00 euros to 2.610,00 euros if you have a dependent person older than 65 years. From this year onwards, the additional condition is that this person is in need of assistance (at least 9 points). Those who already applied this increased tax-free amount last year without the dependent being in need of assistance may continue to do so until the end of the transitional period (2025).

EXTENSION OF BIRTH LEAVE

Employees who become father or co-mother were already entitled to 10 days' birth leave, to be taken within 4 months after the birth. As from 1 January 2021, this right is extended to 15 days. The first 3 days are still at the expense of the employer; for the next 12 days, the employee can claim a capped benefit from the RIZIV. A further extension to 20 days is on the agenda for 2023.

BREXIT: ADMISSION TO EMPLOYMENT REQUIRED

Now that the Brexit has taken place, Britons have become third-country nationals. This means that when an employer wishes to employ a Briton on Belgian territory, the latter will have to be in possession of a work permit or single permit before being allowed to start. Britons who were already working in Belgium can exchange their residence documents without further formalities.

PHOENIX PREMIUM FOR RECRUITMENT OF BRUSSELS EMPLOYEES

When an employer hires certain employees residing in the Brussels Capital Region in 2021, the employer can apply with Actiris for the Phoenix premium, if a number of conditions are met. The premium amounts to 500,00 to 800,00 euros per month per employee for 6 months.

TEMPORARY UNEMPLOYMENT CORONA 2020: FULLY ASSIMILATED FOR HOLIDAYS

The days of temporary unemployment due to corona are now, for the entire period from 1 February 2020 to 31 December 2020, assimilated for the calculation of holidays and holiday pay. For the period from 1 January 2021 up to and including the current end of the measure on 31 March 2021, this assimilation does not (yet) apply.

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EXTENSION OF VALIDITY PERIOD OF VARIOUS VOUCHERS

In view of the measures taken to curb the coronavirus, extensions of the expiry dates of various vouchers have been decided upon. Meal, eco and gift vouchers with an expiry date between 1 November 2020 and 31 March 2021 remain valid for 6 months longer than their current expiry date. Consumption vouchers with an expiry date of 7 June 2021 also remain valid for 6 months longer, i.e. until 31 December 2021. Sports and culture vouchers with an expiry date of 30 September 2020 are even extended by a full year, i.e. until 30 September 2021.

INCREASED CONTROL ON COMPLIANCE WITH COMPULSORY TELEWORKING

The Social Inspection has deployed additional resources to verify compliance with the telework obligation. If the nature of the job or the continuity of the business requires a presence on the work floor, you must provide the employee in question with a certificate. The safety regulations must also be respected. Infringements lead to a level 2 sanction: an administrative fine (250,00 - 2.500,00 euros) or a judicial one (400,00 - 4.000,00 euros), multiplied by the number of employees involved.

TEMPORARY UNEMPLOYMENT QUARANTINE AFTER PRIVATE OR PROFESSIONAL TRAVEL TO RED ZONES

Employees returning from holidays in a red zone and unable to work from home will have to take holidays or alike for their mandatory quarantine, as no temporary unemployment may be used for this purpose. In case of quarantine after professional travel to a red zone, this is however possible. Employers - or the receiving customer - who send someone to a red zone for longer than 48 hours must report this via the online Business Travel Abroad form. This way, a certificate number is obtained, which must be filled in on the Passenger Locator Form upon return.

IMPORTANT ATTENTION POINT UPON EMPLOYEE DEPARTURE: DEACTIVATE MAILBOX!

Employers who do not use group e-mail addresses should take caution when an employee leaves the company. According to GDPR legislation, the mailbox must be removed at the latest when the employee leaves. After all, it always contains personal data (e.g. first name and/or surname in the e-mail address itself). This breach of a basic principle of the GDPR can be sanctioned.

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

RSM InterPay

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