



RSM Tax Payroll & HR Insights August 2021

Various topics

RSM BELGIUM INFORMS

Also during this summer vacation period, we are happy to list the news for you.

CORONA PREMIUM AS OF 1 AUGUST 2021

Companies that achieved good results despite the corona crisis may, from 1 August 2021 to 31 December 2021, grant their employees a one-time corona premium of up to 500 euros in the form of consumption vouchers. These can be used in the catering, sports and culture sectors and some retail stores. There is talk of extending them to the entire retail sector and supermarkets. The consumption vouchers are free of social security and taxes for the employee. However, the employer pays a special contribution of 16.5%.

The definition of "good results", as well as whether the granting of this corona bonus will be compulsory or left to the discretion of each company individually, is to be determined within the labour committees. It is therefore recommended to wait for the result of the sector negotiations before granting the corona premium.

WATER NUISANCE


The flooding we have experienced in recent weeks and which may continue to do so in the coming weeks, may prevent employees from starting or continuing their work, for example, because the employee's home or the employer's building is under water, or because roads are blocked and trains are not allowed to run. In certain situations, temporary unemployment due to force majeure can be invoked.

However, employees who have already started work, but have to leave because of the flooding, are entitled to guaranteed pay for an interrupted working day. This also applies if the employee is called away during the day to evacuate his/her child when a camp is stopped due to flooding.

For employees who cannot get to work (in any other way) because of the water nuisance and who cannot telework either, the temporary unemployment due to force majeure can be used. If these conditions are not met, the following options are possible:

- leave for urgent reasons (max. 10 days per year, unpaid, sudden event requiring the urgent intervention of the employee – e.g. when the employee is called in the morning to evacuate his/her child when a camp is stopped due to flooding and therefore will not start the working day, or when a camp is cancelled due to flooding for the time needed by the employee to find alternative day care);

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- holiday or unpaid leave (by mutual agreement, e.g. when a camp is cancelled due to flooding and the employee does not find alternative day care)
 - suspension of the employment agreement due to force majeure (unpaid).

UPDATE CORONA MEASURES FOR FOREIGN WORKERS

Non-residents of Belgium and non-Belgians who have been in a high-risk zone (e.g. India, Georgia or Peru) in the last 14 days are – apart from some exceptions – not allowed to travel to Belgium.

Foreigners who want to travel to Belgium from outside Europe for professional purposes (e.g. highly skilled workers with a work permit/single permit issued in Belgium) must have either an 'essential travel certificate' issued by the Belgian diplomatic or consular post abroad or a vaccination certificate with complete vaccination. Foreign workers residing in the European Union can come to Belgium with the new digital corona certificate.

The Passenger Locator Form remains compulsory, except for those who travel by train or bus from a country within the EU or with their own transport, and will in addition be staying in Belgium for less than 48 hours. However, anyone who has been in a high-risk zone in the last 14 days and does not fall under the entry ban mentioned above, must always fill out a PLF, regardless of whether their stay in Belgium will be longer or shorter than 48 hours.


Foreign workers who will be staying in Belgium for more than 48 hours and:

- come from a red zone within the EU: must also be able to present a negative test of maximum 72 hours before arrival in Belgium or a vaccination, test or recovery certificate; if not, limited quarantine: test on day 1 or 2 after return – if the test is negative, one may leave quarantine;
- come from a red zone outside the EU: must also undergo limited quarantine if they can produce a vaccination or recovery certificate: test on day 1 or 2 after return – if the test is negative, one may leave quarantine; if no certificate: negative test of maximum 72 hours before arrival in Belgium and undergo mandatory quarantine of 10 days with test on day 1 and 7;
- have been in a high-risk zone in the last 14 days and do not fall under abovementioned entry ban: must also be able to present a negative test of no more than 72 hours before arriving in Belgium or a vaccination, test or recovery certificate and undergo compulsory quarantine of 10 days with a test on days 1 and 7.

TRAVELLING EMPLOYEES: AN UPDATE OF THE CORONA MEASURES UPON RETURN

The Business Travel Abroad tool is no longer applicable. However, the Passenger Locator Form remains mandatory for those who travel by plane or boat, as well as for those who return by train or bus from a country outside the EU or Schengen area and for those who have been in a high-risk area in the last 14 days. In other cases, filling in the PLF is only compulsory if the stay abroad lasted longer than 48 hours.

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The following quarantine and testing obligations apply to those who return to Belgium after a stay of more than 48 hours in a:

- green or orange zone: no quarantine, no test;
- red zone within the EU: no quarantine if the digital corona certificate shows a complete vaccination, a negative test or recovery from corona or in the event of a negative test no more than 72 hours old; if not, limited quarantine: test on day 1 or 2 after return – if the test is negative, one may leave quarantine;
- red zone outside the EU: limited quarantine if digital corona certificate: test on day 1 or 2 after return – if negative, one may leave quarantine; no certificate: compulsory quarantine of 10 days with test on day 1 and on day 7;
- high-risk zone: compulsory quarantine of 10 days with test on day 1 and on day 7 (even after complete vaccination or negative test abroad).

In case of mandatory quarantine, the employee will only be entitled to temporary unemployment on grounds of force majeure if:

- he/she returns from a high-risk zone, which was not a high-risk zone at the time of departure;
- he/she has a positive PCR test after returning from a red zone, which was green or orange on departure;
- he/she travelled abroad for professional reasons.


An additional condition is that the employee is not incapacitated for work or able to telework during this quarantine.

EXTENSION OF BEREAVEMENT LEAVE

Since 25 July 2021, leave of absence due to the death of a family member has been extended.

- death of spouse, cohabiting partner, child or foster child in the framework of long-term foster care (at the time of death or in the past) of the employee or of his/her spouse or cohabiting partner: 10 days, of which 3 days must be taken between the death and the funeral. The remaining 7 days can be freely taken by the employee within the year following the death.
- death of foster father or foster mother of the employee in the framework of long-term foster care (at the time of death): 3 days between the death and the funeral.
- death of foster child of employee or of employee's spouse or cohabiting partner in short-term foster care (at time of death): 1 day (day of funeral).
- for all forms of leave of absence in case of death, it is now possible to deviate from the period in which the days must be taken, at the request of the employee subject to the agreement of the employer.

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- if the employee is incapacitated for work immediately following a leave of absence due to the death of the employee's spouse, cohabiting partner or child, or child of his or her spouse or cohabiting partner (i.e. no resumption of work or suspension between the 3rd day of leave of absence and the 4th day of absence), as of the 4th day of absence this will be charged on the period of guaranteed salary: the period of guaranteed salary due to incapacity for work will be reduced with the number of days of additional bereavement leave (i.e. after the 3rd day of leave) of absence that the employee has taken.

The other forms of leave of absence remain unchanged.

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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