

Happy **new year**



HR checklist 2020

Each year we send you a card with our wishes, but each year we had the feeling of wanting to give something more. Therefore, this year we have drawn up an overview with what, in our view, are the most important items and dates to be kept in mind as an HR manager. This list is of course not exhaustive, but we hope it will prove to be a useful guide.

January

Targets – Bonus plans

January: a new year, a new start. What are your company's targets for the coming year? If you wish to reward employees who contribute to accomplishing these targets, consider in good time a bonus plan. Have you already thought about a bonus pension plan or warrants for your executive staff? We are of course available to help you develop such plans.

January

Code of Companies and Associations

As from 1 January, the mandatory provisions of the new Code of Companies and Associations will apply to all existing companies. Check in good time whether your company and its management structure meet the new requirements.

January - June

Social elections

Between 11 and 24 May 2020, the social elections for employee representatives in the works council and/or in the committee for prevention and protection at work (CPPW) will take place. Employers must therefore follow a very strict procedure that already started in December 2019 and runs until June 2020. On our [website](#), you will find a calendar that allows you to see all the dates of the election calendar in one overview. You can also register through [this link](#) to receive a reminder one week in advance.

February

Commuting

On 1 February 2020, the NMBS will modify its fares. Certain industry level CBAs for the employer's contribution to commuting costs base this contribution on the actual prices of train tickets. Any increase in rates on 1 February could imply an increase in the employer's contribution.

March

Employment plan for older employees

Do you need to draft an employment plan for older employees, or does your multi-annual plan reach its end? Then, do remember to renew these on time. In this respect, you should provide each year, i.e. three months after the closing of the tax year (as is the case for the EFI report; see further), information to the works council (or in its absence, the trade union delegation, the committee for prevention and protection at work, or the employees themselves).

March

EFI & wage gap

The EFI (Economic and Financial Information) report is a document with information about the company's economic and financial condition. This report must be delivered to the works council each year, i.e. three months after the closing of the tax year and two weeks before the special EFI meeting. The obligation for the company to draw up an analysis report about the remuneration structure every two years concerning the last two tax years. This obligation rests on employers who usually employ at least 50 employees on average. This report must be transferred to the works council or, in its absence, to the trade union delegation. A company whose tax year ended on 31 December 2019 has until the end of March 2020 to draw up the report and to discuss it in the works council (or with the trade union delegation).

30 April

CBA 90

A non-recurring result-oriented bonus plan which covers the entire calendar year 2020 must be submitted by 30 April 2020 at the latest. Keep in mind that the Belgian Federal Public Service Employment, Labour and Social Dialogue has a stricter approach in its control of acts of accession. It is not guaranteed that the objectives you used in the past will stand the current test of the Belgian Federal Public Service Employment, Labour and Social Dialogue. It is therefore appropriate to consider the description of your collective objectives when submitting a new bonus plan. When in doubt, prior approval of the Belgian Federal Public Service Employment, Labour and Social Dialogue can always be requested, in order to avoid any surprises afterwards. You can always count on us for this. When granting CBA 90 bonuses in 2020, you should take into account the new maximum exemption of EUR 3,413 gross for the social security aspect and EUR 2,968 net for the fiscal aspect.

April – June

Double holiday pay

The employer must pay holiday pay direct to white-collar employees, as opposed to that for blue-collar employees. In principle, according to the legal provisions, the double holiday pay must be paid when the white-collar employee takes his (main) annual holiday. However, in practice, we see that companies often pay the double holiday pay for all white-collar employees at the same time, normally between April and June, regardless of when the white-collar employee actually takes his (main) annual holiday.

The double holiday pay amounts to 92% of the gross monthly salary of the white-collar employee, and this in relation to the amount of worked or assimilated months during the holiday credit year.

September

Holidays 2019

In principle, the annual holidays to which the employee is entitled in 2020 must be taken in 2020; otherwise the employee loses them. That is why we recommend you to send a reminder after the summer to all employees to take up their holidays before the end of 2020. In this way, you will avoid any comeback from employees who did not have the opportunity to take up all their holidays in due time.

October

Planning evaluations?

Evaluations not only help to stimulate people who need support, but they also provide the possibility to follow up on poorly performing employees. As the employer has to provide reasons in case of dismissal, all the more reason that he should properly document performance. Please pay attention to the wording used. We are happy to assist you further with your evaluation and appraisal methods.

October

Prevention action plan

On the basis of the global plan within your company, you need to draft an action plan in 2020 with, among others, the targets of the prevention policy of 2021. This yearly action plan should be transferred before 1 November to the CPPW for advice, to the trade union delegation (if no CPPW), or to the employees themselves (if no trade union delegation). Do not forget to do an assessment of your reintegration policy at least once a year.

December

Year-end premium

In most companies, employees receive a welcome extra in the month of December: the thirteenth month or the year-end premium. Many industries have in this respect concluded a CBA. The calculation of the amount of the year-end premium can thus differ from industry to industry, but also from employee to employee (e.g. part-time). We are happy to further discuss with you the year-end premium in your company or for your employee.

December

Announcing public holidays

Before 15 December, you should post a message on the company's premises in which the replacement days for public holidays falling on a Sunday or a normal rest day for 2021 are announced.

Partners with you ●

This year we have **sponsored**



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