

Newsletter: **The De Croo Government Agreement**

October 2020

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Dear reader,

The recent government agreement promises many new measures. What will change in terms of human resources (including labour law, taxation, social security and statutory and supplementary pensions) and what impact will the government agreement have on your daily practice?

Below, we explain the outlines of this new agreement for you, based on the text of the government agreement.

Many of the plans in the government agreement are expressed in very general words. However, what this will mean in practice remains to be seen. We will inform you as soon as this becomes more concrete.

We hope you enjoy the read!

1 Pensions

The formation paper and the government agreement focus strongly on statutory and supplementary pensions. Below is an overview of the most important measures that will be executed by the new minister of pensions, Karine Lalieux (PS).

1.1 First pension pillar

The measures related to the first pension pillar mainly concern the improvement of the statutory (minimum) pension.

1.1.1 Minimum pension

One of the most discussed themes of the government agreement is the increasing of the minimum pension to EUR 1,500. Currently, this amounts to EUR 1,291.69 gross (after a full career of 45 years) for single or double earners.

It is not yet completely clear whether this concerns a gross or a net amount. Besides, using a net base is not evident as the final tax may depend on other income and on the retiree's family situation.

Another outstanding issue is the timing at which the government wants to achieve this minimum pension. The text refers to a "gradual increase" of the minimum amount. The various governing parties indicate that they are aiming for the end of the legislature.

An important nuance is that the minimum pension relates to employees who have completed a full career (i.e., 45 years of employment). In the case of an incomplete career, the minimum amount is reduced on a pro rata basis.

Furthermore, an employee is only entitled to a minimum pension when he has a career of at least 30 years. The government agreement proposes a new condition: a number of those 30 years of employment must be years actually worked. Certain assimilated periods may therefore no longer be taken into account for the entitlement to the minimum pension.

The threshold amounts applicable to the solidarity contribution and the RIZIV/INAMI contribution payable on statutory and supplementary pensions will also be adjusted in order to avoid that these deductions would neutralise the increase of the minimum pension.

In addition to the increase of the minimum pension, the pension ceiling (the maximum wage ceiling on which pensions are calculated) will also increase. As a result, the pensions of higher earners will also increase for future career years.

1.1.2 Employment levels

In order to keep statutory pensions financially sustainable, the government is aiming for an employment rate of 80% by 2030. To achieve this, more employees will have to work longer. The government is planning to introduce additional "end-of-career jobs" and measures for older employees in order to redeploy them on the labour market. The regional governments and social partners will be involved in this.

1.1.3 Part-time retirement

Part-time retirement will also be put back on the table. This system means that a person remains part-time active, but already takes a part of his or her statutory pension. In the previous legislature, this concept was quickly abandoned because it offered little added value compared to end-of-career jobs. This is now being reconsidered.

1.1.4 Retirement age

The increase in the legal retirement age of the Michel government is maintained. The legal retirement age will therefore rise to 66 years from February 2025 and to 67 years from February 2030.

1.1.5 Self-employed

The self-employed generally have a lower statutory pension than employees with the same salary and the same career. The government wants to abolish the correction coefficient that ensures this reduction for future career years, so that self-employed workers can build up a pension in the same way as employees. The government will also examine how it can introduce greater solidarity between self-employed workers in the financing of the system.

1.1.6 Retirement bonus

In order to encourage people to work longer, the government wants to reintroduce the pension bonus. The pension bonus means that anyone who remains professionally active after a certain age and/or career builds up an extra statutory pension as a result. This system was abolished in 2015, but would now be reintroduced in a revised form. Those who meet the conditions for early retirement but do not yet take up this pension would be rewarded with an extra statutory pension.

1.2 Second pension pillar

The initiatives in the area of supplementary pensions mainly concern the further generalisation of the second pillar.

1.2.1 3% for all employees

The new government reaffirms the ambition of previous governments to ensure that all workers are covered by a supplementary pension plan which provides for a contribution of at least 3% of the gross salary. The social partners should consider how this can be achieved as soon as possible. In 2014, it was already decided that the distinction between blue-collar and white-collar workers in terms of supplementary pensions must be eliminated by 2025. The government hereby invites the social partners to take into account the target of the 3% contribution.

1.2.2 Investment policy of the pension institutions

The government will examine whether it is possible for ESG ("Environment, Social and Governance") factors to be taken into account to a greater extent in the second pillar. This would discourage investment in sectors that are harmful to the environment and health, and encourage investment in green energy.

In addition, the Federal Participation and Investment Company will take the initiative to set up a transformation fund. They will invite institutional investors such as pension funds and insurers to join.

The objective is to support vital companies, strengthen their solvency and help them reorient themselves to meet the long-term challenges facing society (such as climate change and digitisation).

1.2.3 Costs and return

The government also wants to identify, analyse and, if necessary, take measures, such as administrative and logistical simplifications, which could lead to a lower cost structure or a lower drawdown of returns.

1.2.4 Pension split

There are plans to elaborate the so-called “pension split”. This involves a settlement of the supplementary pension in the event of divorce. This has been under discussion for a long time, but the idea has not yet been developed concretely. The government agreement does not yet contain any concrete details either.

2 Labour market and employment law

The De Croo government has stated in the formation paper its ambition to increase the employment rate to 80% by 2030. The measures announced in this context in the formation paper mainly concern three groups of employees.

First of all, the new government will seek to keep “older employees” longer on the labour market by means of end-of-career measures (2.1 below). In addition, the new government will target dismissed employees who will have to find their way back to the labour market as quickly as possible through so-called employability measures (2.2). In the formation note, special attention is paid to the reintegration of incapacitated employees (2.3).

Moreover, a number of other reforms in employment (market) law are announced, including training during temporary unemployment (2.4), teleworking and working from home (2.5), collective reduction of working hours (2.6) and “career savings” (2.7).

We also discuss measures in the context of gender equality (e.g., the extension of paternity leave) (2.8).

Apart from the flexibility in favour of the employee, changes are also being prepared with regard to the provisions concerning derogations from working time and the exception to the prohibition of night work for e-commerce (2.9 and 2.10).

The government is taking action against day contracts in the temporary employment sector (2.11)

No major changes are announced in the field of restructuring (2.12).

Finally, the government also wants to reassess bogus self-employment, especially in the platform economy (2.13).

2.1 End of career

In order to increase the actual length of careers of (older) employees, the new government will take measures regarding the end-of-career scheme.

These include part-time retirement (see 1.1.2 above), so-called soft end-of-career jobs, career training and reorientation, and promoting the transfer of know-how between generations.

The soft end-of-career jobs offer the employer the possibility to grant a premium free of social security contributions to an older employee when the employee decides to reduce his professional activities. It is still unclear whether the new government intends to broaden the scope of the current system or to introduce additional “systems”.

On the other hand, the new government seems to be focusing on training and reorienting older employees so that they can remain active in the labour market for longer. For the time being, however, it is still a matter of speculation as to the further concrete implementation of these measures concerning the end-of-career scheme.

2.2 Employability package (Article 39ter Employment Agreements Act)

In light of the above-mentioned objective of raising the employment rate to 80% by 2030, the new government wants to promote job mobility to industries with labour shortages. This requires further training and reorientation of unemployed workers. The De Croo government, together with the social partners, will therefore examine how Article 39ter of the Employment Contracts Act can be reformed and made executable.

The current provision of Article 39ter of the Employment Agreements Act states that in each industry, a collective bargaining agreement should provide for the entitlement of certain dismissed employees to a redundancy package. Two-thirds of the redundancy package should consist of a notice period or an indemnity in lieu of notice and the remaining third of measures to improve the employee’s employability on the labour market.

Despite this “obligation” for the industries to elaborate further, the legal provision remained empty for the time being. Up to now, no initiatives have been taken at sectoral level to provide for such a “redundancy package” with employability measures.

The new government will seek – in consultation with the social partners – to relaunch this provision.

It is not yet clear how this will be put into practice, but it seems that the government wants to have part of the notice period or indemnity in lieu of notice put into another form in order to increase the employability of the dismissed employee.

2.3 Reintegration of disabled workers

The organisation and management of reintegration processes will be evaluated. Reintegration processes (currently regulated by Chapter VI of book I, title 4 of the well-being at work codex) should be simplified and streamlined so that more employees can successfully start and complete (more quickly) a reintegration process.

In this context, the formation document refers to the deployment of “disability managers”. Besides that, reference is made to “financial incentives” for employees and employers. However, what is to be understood by both measures, is still unclear.

2.4 Temporary unemployment

The De Croo government wants to tackle the system of temporary unemployment. The new government is convinced that the time of temporary unemployment can be usefully filled by the employees concerned by, for example, following courses.

In this context, consultations will be held with the regions to organise a training offer for employees whose temporary unemployment is of a longer or more structural duration.

Besides that, the government will examine with the social partners how employees, entering structural temporary unemployment, can be temporarily employed by another employer, with the possibility of returning as soon as the activity of their original employer recovers. The framework being worked out must prevent abuses associated with secondment.

2.5 Flexibility – Telework – Commuting

The corona crisis temporarily led to a massive use of teleworking, which in many cases led to a completely different organisation of working time. According to the formation document, there is therefore a strong demand from employers and employees to continue this way of working. This should also enable employees to better reconcile work and private life.

In this context, the government will develop with the social partners an intersectoral framework that will allow more flexibility, while ensuring the protection of employees.

Within this framework there will be – in consultation with the social partners – examined whether additional measures could be taken to realise the “social and economic potential” of teleworking.

It is unclear what measures can be expected in this context.

Finally, it is the objective to limit and shorten commuting distances. Well-being at work and work–life balance must be further improved in this way.

2.6 Collective reduction in working time

The new government notes that the current system of reduction of social security contributions for collective reduction in working time is underused.

This system allows the employer to reduce the average working time within the company on a voluntary basis and thus to benefit from a reduction of employers’ contributions for employees whose working time is reduced.

The government will re-evaluate this system and amend it, if necessary.

2.7 Holiday accumulation

The government calls on the social partners to make holiday accumulation, introduced under the legislation on agile and workable work, accessible to all employees at sectoral or company level.

“Holiday accumulation” offers employees the possibility to save time in order to later take this time as leave during the duration of employment. In this way, the employee is given the opportunity to steer a part of his career and to take breaks whenever he considers it necessary.

However, in order to apply the measure of holiday accumulation, it must first be activated by the sectors (or in absence of this, by the companies).

The government is now asking sectors or companies to make this system applicable for every employee.

2.8 Measures to promote gender equality

The new government wants to pursue an active gender policy and foresees, among other things, the following concrete measures in this regard.

2.8.1 Extension of paternity leave

At the moment, any worker that becomes a father (or second parent), regardless of the labour regime in which he is employed (full-time or part-time), has a right to be absent from work for ten days following the birth of his child (whether it is a single child or a multiple birth). These ten days may be freely chosen by the employee within four months from the day of birth.

During the first three days of paternity leave, the employee retains his full remuneration at the cost of the employer. During the following seven days of paternity leave, the employee does not receive remuneration, but does receive a benefit from the health insurance fund.

The government agreement provides for a gradual extension of this paternity leave from 10 to 20 days. The government wants to ensure that all types of employees will be able to actually take up the right of paternity leave (e.g., temporary agency workers, short temporary contracts). Who will bear the cost (the employer and/or social security) is not clear yet.

2.8.2 Pay gap

The principle of equal pay for women and men is enshrined in various international and Belgian legal texts. The Belgian legislator has already taken various initiatives to counter this pay gap. In 2012, the law of 22 April 2012 to counter the pay gap between men and women was passed. Making the pay gap visible and discussible is the red line of the measures contained in this law that were implemented on three levels: intersectoral, sectoral and company level. Employers employing at least 50 employees must carry out a detailed analysis of the remuneration structure within the company every two years and make an analysis report (based on a model form). This analysis must make it possible to determine whether the company pursues a gender-neutral remuneration policy and, if that is not the case, to achieve this in consultation with the employee representative.

Despite this legal arsenal, equal pay is not yet a reality. For example, the pay gap report of 2019 by the Institute for Equality of Women and Men shows that the pay gap, at the level of hourly wages, is still 9.6% to the detriment of women. This gap amounts to 23.7% if annual wages are taken into account. This percentage is higher because the unequal distribution of working time is taken into account.

The government has therefore announced additional measures to make the law of 22 April 2012 on countering the pay gap between men and women more effective.

Please note that it appears from recent case-law that the analysis report concerning the company's remuneration structure, if it shows that there is a pay gap between comparable categories of employees, may be invoked by the employee as a presumption of discrimination and thus the start of evidence in a concrete discrimination case before the courts.

2.9 Working time and e-commerce

The government will examine the reasons for limited presence in our country of, among other things, distribution centres in the context of e-commerce. Therefore, the government will examine, in consultation with the social partners, whether and to what extent an adaptation of the regulations concerning evening and night work can contribute to a solution.

The current legal provisions (i.e., Article 36, 10° of the Labour Act of 16 March 1971) already foresee for an exception to the prohibition of night work for the performance of logistic and support services related to electronic commerce (e-commerce). This legal provision already allows performing night work for e-commerce activities.

It is unclear which measures the new government will take. In our opinion, one of the possibilities could be a relaxation of the special procedure provided for in Article 38 of the Labour Act of 16 March 1971, which must be complied with when the night regime that one wishes to introduce includes services between midnight and 5 am. On the other hand, the scope of the exception to the prohibition of night work could be broadened.

2.10 Deviations from working time

The government will – in consultation with the social partners – determine the conditions under which deviations from the standard working time can be introduced. In this framework, specific reference was made to social dialogue with the trade union or works council.

Besides the flexibility for the benefit of the employee (*see above*) the government seems to have in mind “flexibility” for the benefit of the employer whereby deviations from working time will be made possible. However, it is unclear whether this will be achieved by broadening the current systems (small and major flexibility, overtime, etc.) or by introducing new systems that offer the possibility of (additional) deviations from working time.

2.11 Day contracts for temporary agency workers

Finally, in the context of the labour organisation, reference should be made to the day contracts of temporary agency workers. The government wants to avoid temporary agency workers being dependent on successive daily contracts (with the same user) for long periods of time. The improper and excessive use of such contracts will therefore be combated in consultation with the social partners.

2.12 Restructurings

The government agreement provides for a recovery and transition plan that – with a view to a prosperous country – must ensure that companies are more shock resistant. Companies must be protected against the crisis, in order to avoid redundancies as far as possible. In this respect, the government attaches great importance to the social dialogue.

In what way firms in difficulty will be further protected is not determined in concrete terms. Nor does the agreement adjust the definitions of companies in difficulty or restructuring, nor does it explicitly provide for extra measures for these companies. Contrary to the previous government agreement, there are

also no references to any changes to the UCA regime for companies in difficulty or restructuring, so we assume that the age and other conditions for the current regime remain applicable.

2.13 Nature of employment relationship and fake self-employment

The government points out that it wants to pay attention to the distinction between employee – self-employed person (and the related problems of fake employees and fake self-employment). It refers in particular to the current lack of clarity about the statute of persons who are structurally active in the platform economy. This mainly concerns persons who offer their goods or services on a so-called “sharing platform” (e.g., an app) bringing them into contact with their consumer or client.

The government undertakes to evaluate and, if necessary, to adapt the current Employment Relationship Act, which lays down the principles on the basis of which this distinction can be determined. To this end, it will cooperate with the social partners and the industries concerned.

3 Compensation and Benefits

The government agreement contains several topics that are relevant for the practice of compensation and benefits. These are mainly of a (para)fiscal nature.

3.1 Social security

One of the most striking elements of the government agreement relating to social security is the announcement of the intention to reduce the existing differences between the statutes of civil servants, employees and self-employed persons.

At present, there are numerous differences between the various statutes, both as regards the contributions and the “counterpart” (unemployment allowances, pensions, etc). The social security contributions for the self-employed are capped (for 2020: EUR 16,942.24 on annual basis), whereas the social security contributions for employees (both the employees’ and employers’ contributions) are not capped (they are expressed as a percentage of the gross salary, without limit). As far as civil servants are concerned (statutory or contractual), they are in principle subject to the social security contributions for employees, but often only for specific branches of the social security.

Concrete measures have not yet been announced, with the exception of a few adjustments to the pension for self-employed persons and the declaration of intent to examine how “solidarity” between self-employed persons can be strengthened and that the social security system for self-employed persons will be re-evaluated.

3.2 Tax

In the field of tax, the government announces the preparation of a comprehensive tax reform to modernise and simplify the tax system and to make it fairer and more neutral. The government also announces that it will take measures to alleviate family taxation and to better reconcile the combination of work and family. The tax-free sum will, for instance, be raised for certain dependent family members and the tax reduction for childcare will be increased.

In the field of corporate tax, a so-called “reconstruction provision” would be introduced to strengthen the profits and liquidity of companies. Companies would have the opportunity, for the taxable periods related to the assessment years 2022, 2023 and, 2024, to exempt a part of their profit by transferring this profit to an exempt reconstruction provision. In this way, future profit could be kept in the company fiscally advantageous. An employment condition is, among other things, attached to this, as well as the conditions with respect to equity. This system must not be confused with the existing “corona carry back” system, which focuses rather on the past.

3.3 Burden reduction on labour

The government agreement states that efforts should be made to reduce the (para)fiscal burden on labour for both civil servants, employees and self-employed persons.

In this context, the government would, among other things, phase out the existing exceptional regimes applicable to alternative benefits in order to achieve a remuneration “in euros”. The possibilities for optimisation would be limited or discouraged as much as possible.

The underlying idea seems to be to broaden the taxable base and to apply a lower rate to it. Concrete examples are not given. However, the question is how far they will (be able to) go: will only more “exotic” mechanisms and structures be targeted or will the (para)fiscal treatment of meal vouchers and company cars for instance also be affected?

3.4 Company car

Nothing is explicitly said about the favourable lump-sum valuation of the company car. However, it is announced that efforts will be made to make all company cars greenhouse free by 2026. Depending on the evolution of the catalogue prices of the completely greenhouse free cars, this may – to the extent that the existing lump-sum valuation of the benefit of the company car remains unchanged – imply a reduction of this lump-sum benefit.

3.5 Mobility budget

The mobility budget, introduced by the Act of 17 March 2019 on the introduction of a mobility budget, is to date only open to employees who actually have a company car at their disposal for a certain period of time or who are entitled to one.

This budget allows the employee to opt for an environmentally-friendly company car and/or alternative means of transport (e.g., train, tram, bus, bicycle, hire of cars with or without driver, sharing solutions, etc). The company car chosen within the mobility budget is (para)fiscally treated as an ordinary company car, whereas the alternative means of transport are fully exempt on the part of the employee and fully deductible on the part of the employer. Any balance of the mobility budget is paid out after deduction of a special contribution of 38.07% at the expense of the employee, but without taxes being due.

The government has announced that it will draw up a framework providing that also employees who are not (yet) entitled to a company car can be granted a mobility budget by their employer. In this way, sustainable mobility alternatives (public transport, bicycles, greenhouse gas neutral cars, etc.) as well as living (are going to live) close to work are encouraged.

4 (More intensive) fight against social fraud and social dumping

Like the Di Rupo and Michel governments, the De Croo government wants to continue and even step up the fight against social fraud and social dumping. The budget table shows that the intention is to raise EUR 1 billion from the fight against fraud (both tax fraud and social fraud) by the end of the legislature.

Tackling social fraud and social dumping therefore remains a priority for this legislature. In addition, the government also wants to step up the fight against social fraud within the benefit systems and against undeclared work. To this end, the De Croo government wants to gradually bring the number of inspectors in line with the standards set by the International Labour Organisation. Both the social inspectorate and the labour prosecutor's office must, by means of actions, roll out strict and dissuasive controls with regard to social fraud and social dumping.

Finally, the De Croo government stresses that trafficking in human beings and economic exploitation must become an absolute top priority, with the emphasis on detection and, therefore, field checks.

See also point 8.2 below on the fight against fraud in the international context.

5 Strengthened means of action

The fight for diversity and against all forms of discrimination receives special attention in the government agreement.

The government agreement states that, among other things, the social inspectorate must be able to carry out discrimination tests on the basis of a substantiated complaint, data mining or an objective indication. The written and prior agreement of the labour prosecutor or the public prosecutor is maintained. At the same time, there may never be any use of incitement.

The legal framework for this already exists. Since 2018, the inspectorates have been authorised to make so-called "mystery calls" and to carry out "mystery shopping" in the area of labour, e.g., anonymous job applications. However, in practice this has not yet proved successful and almost no use is made of this possibility. This has mainly to do with the procedure: it would be too slow and such practical tests by the inspectorates are only possible after approval by the labour prosecutor's office, which is rather reluctant to give its approval.

It remains to be seen, therefore, what adjustments the current government will make to this system in order to step up the fight against discrimination, including in the labour market.

6 Public sector

6.1 Social status of employees, self-employed and civil servants

The government agreement states that a reconciliation should be carried out between, among others, the pension schemes for employees, the self-employed and civil servants (see 3.1).

6.2 Evaluation of the early retirement scheme on grounds of physical incapacity for statutory staff members

At present, each statutory staff member has a capital sum for sick leave. When this capital is exhausted, the staff member is placed on stand-by duty and receives a stand-by salary corresponding to 60% of his normal salary. In addition, once the staff member has exhausted his sick leave capital, the employer may ask the Administration of Medical Expertise (Medex) to check whether the staff member is still medically fit to carry out his duties. In this context, the Medex may, among other things, decide that the staff member should be eligible for early retirement on the grounds of permanent medical incapacity.

The new government indicates in this respect that the “obsolete” early retirement scheme for physical incapacity will be evaluated, in consultation with the social partners and the federated entities, in particular for civil servants who are still far from retirement age. The agreement also provides that this scheme should be brought more into line with the invalidity scheme and reintegration processes that exist for workers under employment contracts.

6.3 Diversity and the fight against discrimination

The Government wants to make public services more inclusive. It announces a special focus on promoting diversity and combating forms of discrimination in the public sector through various measures:

- additional efforts to achieve its target of at least 3% employment of people with disabilities in public services, notably through its recruitment and working environment policies ;
- a sufficient gender balance in the administration and public enterprises, also at the top of the latter.

6.4 Dynamic human resources policy for mandate holders

Nowadays, there are officers in the federal public service who hold “mandates”. Mandate functions are management and support functions within a public service. The duration of mandates is six years. Mandate holders have specific bylaws.

In its Agreement, the new Government indicates that it intends to implement a dynamic human resources policy for mandate holders in the federal civil service.

To this end, the Government proposes, among other things, to:

- further objectify the selection procedure, which would include the possibility of outsourcing the part of the assessment ;
- set up a dynamic career path in which the management expertise acquired would be taken into account in the event of a possible change of mandate, or in the event that a mandate would not be extended despite a positive assessment during that mandate.

6.5 Public holidays and paid leave

The Government Agreement states that the federated entities will have the possibility of “transforming their public holidays into paid leave” without any additional budgetary cost.

7 Measures on international occupation

7.1 Economic migration

Since January 2019, third-country nationals who come to Belgium to work for more than 90 days must obtain a “single permit”, which covers both their right to stay and work in Belgium.

However, in order to meet the needs of the labour market, the Government intends to adapt the regulations on the single permit, in consultation with the regions and the social partners.

In this context, the format memorandum refers to the introduction of an electronic platform for monitoring applications and preventing “shopping” between the regions. This would be a continuation of a project already underway (to which we referred in particular in our [Newsflash](#) of 27 February 2020), and would enable the exchange of information between all the actors involved (regions, Foreigners Office, diplomatic posts, municipalities). In principle, this platform should see the light of day in January and be fully operational by the end of 2021.

In terms of substance, the Government also reiterates its desire to attract foreign talent by facilitating the migration of labour forces and students, while taking care to combat a brain drain.

With regard to residence permits, the format memorandum aims to optimise the organisation and speed of the Foreigners Office, in particular through an in-depth digitisation of internal administrative processes.

A reform of the conditions for family reunification is also under consideration, with a view to aligning our legislation with that of neighbouring countries, but also to facilitate the integration in Belgium of people who settle in our country to join a family member.

7.2 International mobility and the fight against social dumping

The Schengen area, which promotes the free movement of persons between 26 EU Member States, has been profoundly disrupted by the travel restrictions associated with the current pandemic.

In its format memorandum, the Government stressed the importance of international mobility and stated that the return to full operation should be a priority for Belgium. .

In order to avoid social dumping, it is specified that Belgium will have to strengthen the control of social fraud, both through the action of the Social Inspectorate (the number of inspectors will be increased) and the Labour Audit Office.

The government is also actively involved in the development of the European Labour Authority, whose task is to facilitate access by individuals and employers to information on their rights and obligations in field of international employment, as well as to support the coordination of social security systems and ensure compliance with and application of European rules in this area.

The government also wants to support the establishment of a “Social Europol” charged with monitoring the posting of workers at the European level.

7.3 Brexit

As far as Brexit is concerned, the Belgian Government is striving to reach an agreement with the United Kingdom that is as ambitious, balanced and coherent as possible.

In this respect, the government has already announced that work will have to continue after the end of the transition period (31.12.2020) in order to further deepen our relations and cooperation with the United Kingdom.

The Government declares that it will pay particular attention to respect for the rights of Belgian nationals in the United Kingdom during the negotiations.

8 Impact on judicial law

The Government has announced a financing and modernisation of the judicial system which will include the continued digitalisation of the judiciary.

All parties involved in a court case before the labour and other courts should be able to consult their court file digitally at any time.

Finally, the Government announces that the class action regulation will be evaluated, but there are no indications at this stage that this project, which seems to be limited to consumer protection, will be extended to social matters.

9 Implementation of the Whistleblower Directive in Belgium

On 7 October 2019, a new European directive on whistleblowing was adopted. The aim of this European directive is to provide better protection for whistleblowers (and persons associated with them, such as their family members) who report violations of European legislation. It concerns, for example, infringements concerning money laundering, terrorist financing, product safety, protection of the environment, public health, consumer protection, data protection (GDPR). On the basis of the directive, there will be an obligation to set up an internal reporting channel for companies in the private sector with at least 50 employees. The key points of the European Whistleblowing directive can be found in our [Newsflash](#) of 6 December 2019.

The European directive will have to be transposed into Belgian law by 17 December 2021, and the Government also announces its implementation in its agreement. We will have to wait for the Belgian implementation to know the concrete impact of this new regulation for whistleblowing systems within Belgian companies.

10 Other measures

10.1 Accelerating the digital transition

One of the main thrusts of the De Croo coalition agreement lies in the implementation of a digital transition in B2B and B2C relations, but also and especially in relations between the State and its citizens.

The Government wants to reduce the administrative burden on citizens and businesses and announces the following measures, including:

- Within the framework of administrative simplification, the introduction of a right to make a mistake, similar to the one introduced in France, so that an error made in a declaration to the authorities can be regularised without a penalty;

- the opening of a federal one-stop shop with the aim of simplifying the entire procedure for setting up and managing an enterprise by means of a single electronic form with the Crossroads Bank for Enterprises (BCE) as the central authentic source;
- Awareness-raising among the administration's staff in order to make it more business-friendly and put it at the service of companies and economic development;
- the authorisation to issue and examine in all cases receipts and invoices in digital form.

10.2 Recovery measures

The coalition agreement confirms the gradual withdrawal of the corona support measures, but it does propose a recovery and transition plan that should give the economy and our prosperity a strong boost again.

This socio-economic recovery plan will be drawn up in cooperation and consultation with the regions.

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