

HR Beacon 2026



Ius Laboris Belgium Global HR Lawyers

Claeys & Engels



OUR MISSION

At Claeys & Engels, we provide employers in the private and public sectors at regional, national, and international levels pragmatic, fast, and efficient legal services related to Human Resource Management and Human Capital with an experienced team of more than 95 specialised attorneys and other legal experts, creating in-depth client relationships.

We offer a full range of legal services in all matters relating to Human Resources. What makes us unique is how we work in partnership with our clients and achieve the results that matter to those same clients.



FOREWORD

Dear reader,

In our ninth HR Beacon report, we dive into the world of HR by seeking our clients' opinions, insights, needs, and vision. We aim to uncover the latest trends and changes related to human capital. We examine the strategies employed by our clients to tackle the challenges of attracting and retaining talent, balancing the needs of the company with those of its employees, and navigating upcoming legislative changes.

This year, we once again received 325 responses. Over the years, we have built a consistent sample of companies, and we would like to sincerely thank everyone who took the time to complete the survey.

The federal De Wever government has developed a number of initiatives aimed at strengthening the labour market. We also explored these ideas in this year's survey, the results of which are presented throughout this report.

As in previous years, we are making the HR Beacon Report available early, so that you can use the insights to prepare for 2026.

As always, all the detailed survey results can be found at the back of this report.

We aim to offer more than just advice. We strive to be a dedicated and loyal partner to our clients. This is especially important in the highly competitive business environment of 2026, where companies must attract, develop, and retain top talent. As specialists in HR, taxation, pensions, and social security, Claeys & Engels is well positioned to assist you in these areas.

This year is also a special one for our firm, as we celebrate our 25th anniversary. We do so with pride and deep gratitude towards our clients!

We wish you all the best for 2026!



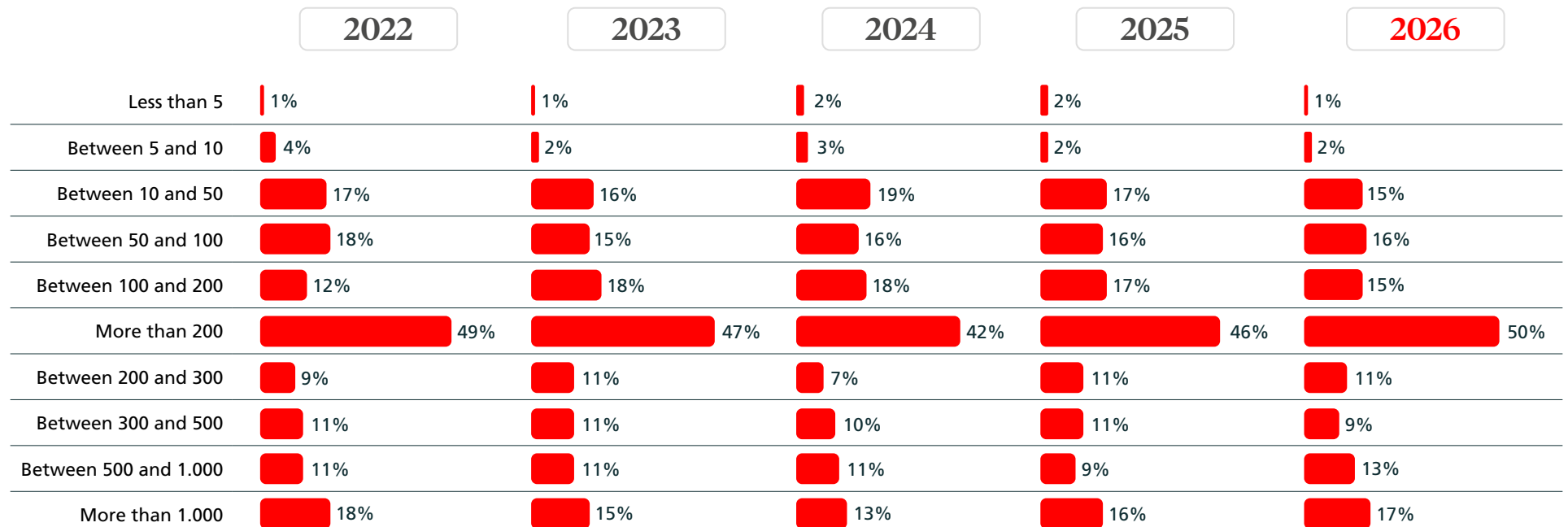
Chris Engels
Chairman



Olivier Wouters
Managing Partner




Company size (employees)



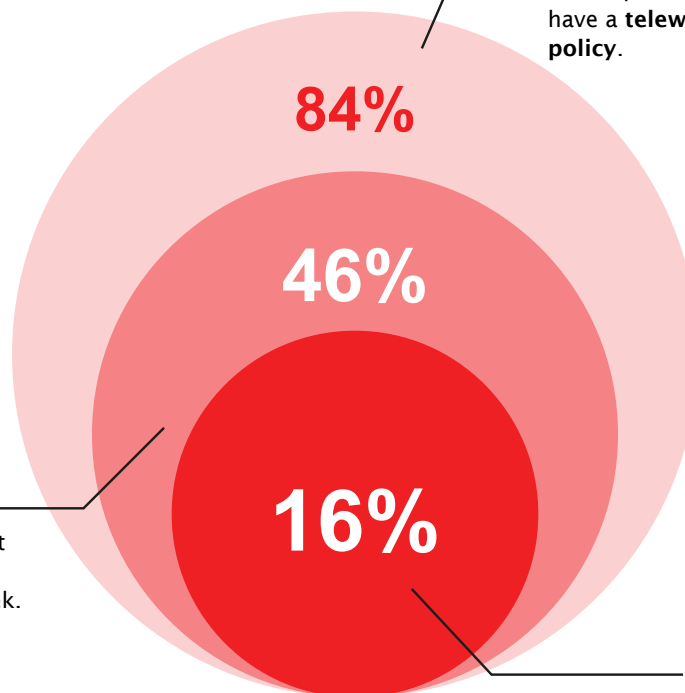
HIGHLIGHTS

TOP 10 HR CHALLENGES FOR 2026

- 1 **Attractive remuneration policy** due to rising wages
- 2 **Recruitment** of new employees
- 3 **Retention**
- 4 **Harmonisation** of working and pay conditions
- 5 **Cost reduction**
- 6 **Well-being** and mental resilience
- 7 **Digitalisation** and **innovation**
- 8 **Employee training**
- 9 **Well-being** at work
- 10 **Mobility** (greener transport)


of companies accept **two days** of teleworking per week.


of companies have a **telework policy**.




of companies **do not** allow teleworking.



51%
last year

56%
climate change is the **main reason**

Climate change

of companies indicate that climate change is the **main reason** for a change in their mobility policy.

TOP 3 TYPES OF VARIABLE COMPENSATION

1 Warrants / Collective bonus based on CBA no. 90

2 Cash / Mobility budget

3 Bonus pension plan



80%
last year

of companies plan to hire new people using contracts of **indefinite duration**.

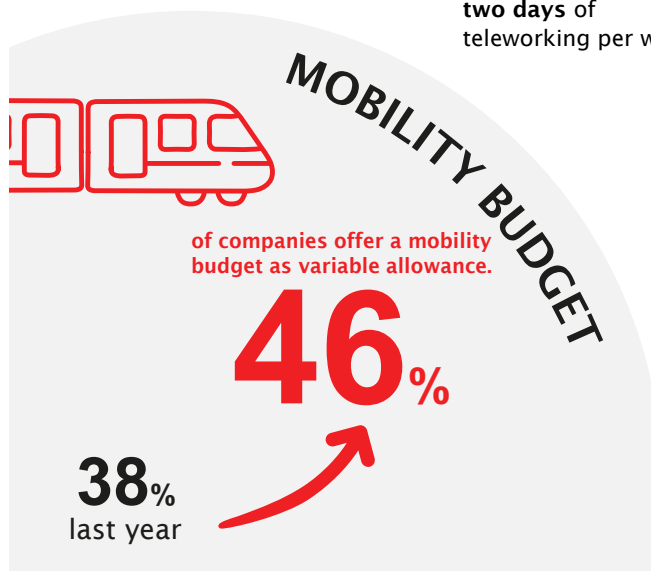
73%

58%
49%
last year

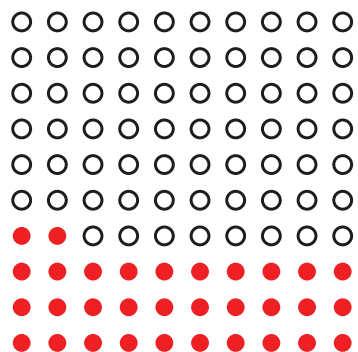


of companies have a long-term sickness policy.

Long-term sickness policy



HIGHLIGHTS



of companies were victims of a **CYBERATTACK** in 2025.

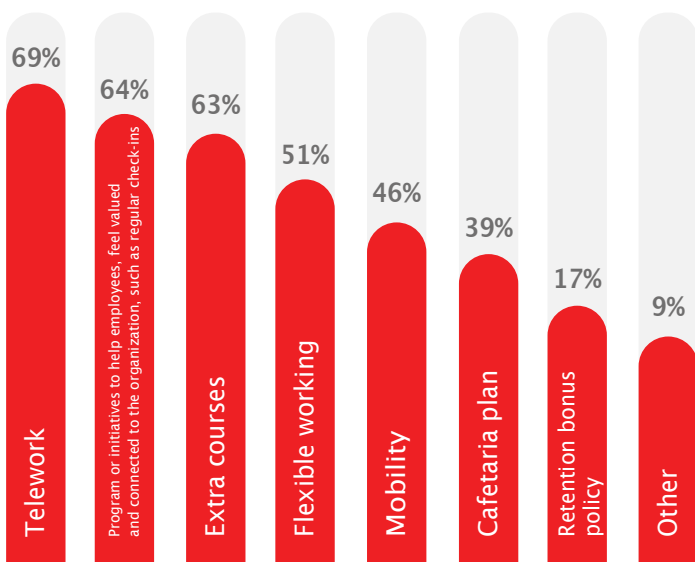
32%

Not insured against hacking.

31%

40%

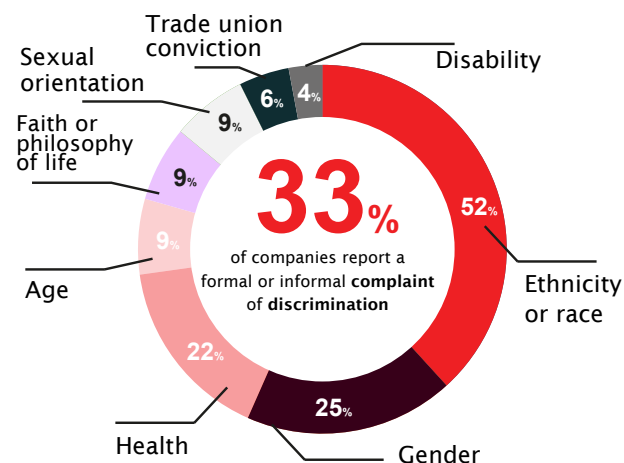
of companies report using AI in their business operations.



74%
last year

of companies have had **difficulties** filling their open **vacancies**.

65%



33%

of companies report a formal or informal **complaint of discrimination**

of companies are **increasing** their efforts to **retain personnel**. **70%** last year

76%

Right to access

61%

Right to erase data

57%

Right to restriction of processing

12%

3 most exercised **GDPR** rights



15%

of companies **received** a request from an employee regarding their **rights** under the **GDPR**.



74%



26%

Does your company have a **GDPR** policy in place?



31%

of companies still **ask candidates** about their **previous salary**.

Many companies have taken steps in response to the pay transparency directive:

Preparing a report for the works council or union representatives

10%

43%

Identifying any pay gaps

72%

87%

Adjusting job classifications

Reviewing their compensation policy



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— 01

CHALLENGES FOR 2026



01 CHALLENGES FOR 2026

► In 2026, having an attractive remuneration policy to combat rising wages is again the most important challenge.

Anyone who wants more information about the different options for offering a fiscally and socially advantageous remuneration can still visit www.compensationbenefits.be

Recruitment of personnel takes (also in 2026) second place.

In joint third place are employee retention and the harmonisation of employment and remuneration conditions. The upcoming entry into force of the pay transparency directive will certainly have had an impact on the harmonisation of employment and remuneration conditions.

Over the past year, only 65% of companies experienced difficulty filling vacancies. This figure is significantly lower than in previous years. Large companies have the least difficulty in getting vacancies filled.

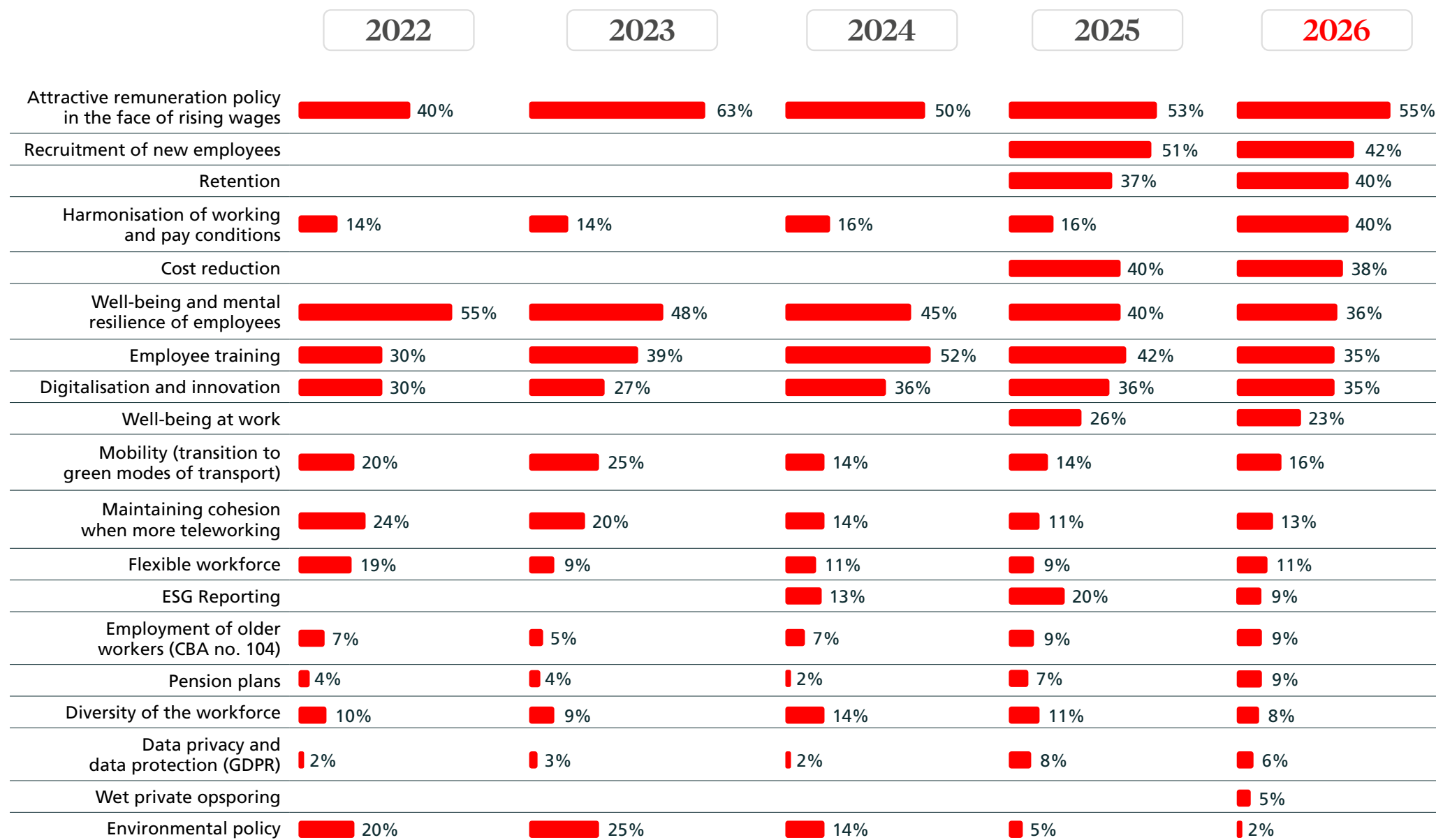
It also takes companies less time to fill vacancies. For the first time in years, 6% of companies have filled a vacancy in less than 20 days.

Retention of existing staff is still achieved by offering telework (69%). Contrary to our assumption last year that a shift might occur, most companies seem to maintain telework but limit the number of days to two per week.

Many more companies (64%) appear to focus on developing a programme or initiative to help employees feel connected to the organisation, for example through regular check-ins.

Compared with last year, there is more emphasis on retaining older employees (44%). To achieve this, most companies resort to flexible working, followed by additional vacation days and telework.

Biggest challenge(s) for coming year



2026 OVERVIEW OF THE BIGGEST CHALLENGES

2018		2019		2020		2021		2022		2023		2024		2025		2026	
5	▲	6	■	6	▲	7	▼	5	▼	4	▼	2	▼	1	■	1	Attractive remuneration policy
1	■	1	■	1	▲	2	▼	1	■	1	▼	0	▲	2	■	2	Recruitment of new personnel
2	■	2	▲	3	▼	1	▲	2	■	2	▼	0	▲	6	▼	3	Retention of personnel
9	■	9	▲	10	■	10	▲	12	▼	10	▼	5	▲	9	▼	4	Harmonisation of employment and salary
3	■	3	▼	2	▲	3	■	3	■	3	▼	0	▲	4	▲	5	Cost reduction
				9	▼	5	▼	4	▲	5	▼	3	▲	5	▲	6	Mental and physical well-being
7	▼	5	■	5	▼	4	▲	6	▲	7	▼	4	▲	7	▲	7	Digitalisation and innovation
6	▼	4	■	4	▲	6	▲	7	▼	6	▼	1	▲	3	▲	8	Training of personnel
														8	▲	9	Well-being at work
				8	▲	9	=	9	▼	8	▼	7	▲	10	=	10	Mobility (greener transport)
								8	▲	9	▼	6	▲	11	■	11	Maintaining cohesion while teleworking
9	▼	8	▲	11	▼	8	▲	11	▲	12	▼	10	▲	14	▼	12	Flexible workforce
				15	▼	13	▲	14	▲	15	▼	11	▲	13	■	13	Employment of older employees
10	▲	12	■	12	▲	14	▲	15	▲	16	▼	14	▲	16	▼	14	Pension plans
												9				15	ESG reporting
								13	■	13	▼	8	▲	12	▲	16	Diversity of the workforce
4	▲	11	▲	13	▼	11	▲	16	▲	17	▼	13	▲	15	▲	17	Data privacy and data protection (GDPR)
																18	Act on Private Investigation
										14	▼	12	▲	17	▲	19	Environmentally friendly policy
								10	▲	11							Performance management and coaching
12	▼	7	■	7	▲	15	▲	17	▲	18							Social dialogue



02

RECRUITMENT POLICY



02 RECRUITMENT POLICY

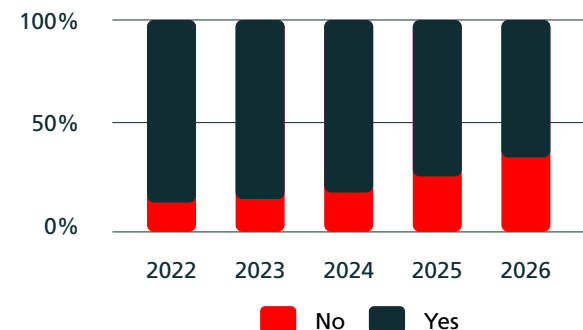
► Small and large companies continue to face difficulties filling job vacancies.

65% of companies report having difficulty filling vacancies. This represents a decrease compared to last year. It is the first time in four years that these figures have evolved in this way. The economic crisis, which has led to many collective dismissals, may explain this change.

Smaller companies (fewer than 50 employees) struggle to fill vacancies in only 52% of cases.

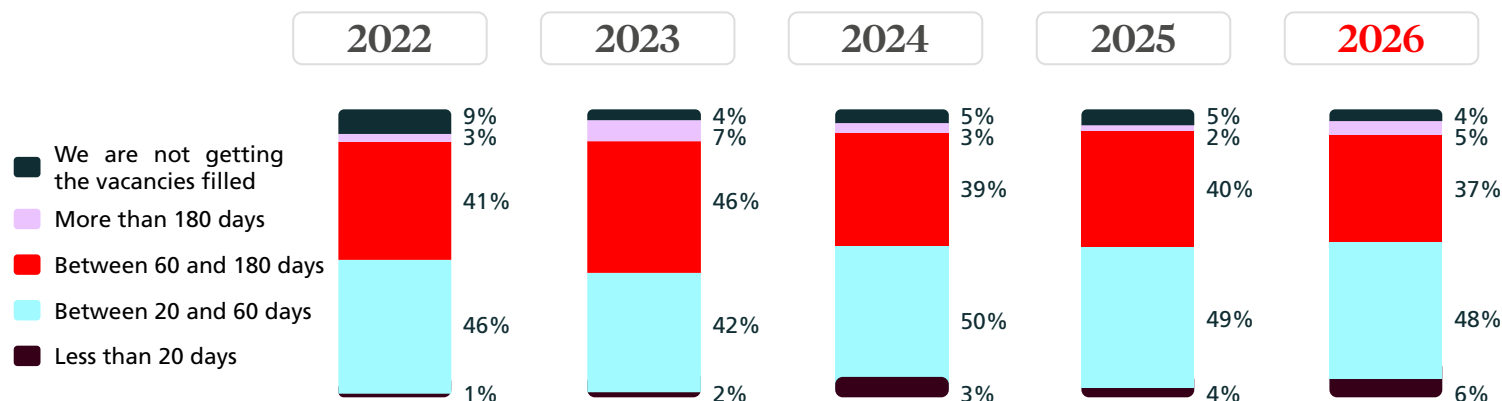
The trend of recent years continues, and we observe that most hires are based on employment contracts of indefinite duration.

Difficulty filling vacancies



Significantly more vacancies are being filled within 20 days compared to 2024.

Filling time vacancy



Remarkably:

- The use of temporary agency workers has remained at a similar level over the years (around 50%).
- We notice that the use of management companies is becoming more frequent. The De Wever government has already made it clear that it intends to restrict the use of management companies.
- The hiring of third-country nationals is gaining some importance, with 26% of companies indicating they are open to it.



Recruitment infill

	2022	2023	2024	2025	2026
Employment contracts of indefinite duration	76%	81%	75%	80%	73%
Temporary workers	56%	51%	54%	53%	50%
Fixed-term employment contracts	32%	30%	28%	33%	34%
Self-employed persons for operational assignments	29%	39%	32%	33%	32%
Outsourcing (working with employees of subcontractors)	35%	36%	33%	31%	30%
Foreign workers	30%	23%	23%	22%	26%
Independent workers for management positions	18%	20%	18%	20%	21%
Management company	7%	6%	6%	10%	11%
Not applicable	3%	4%	5%	4%	8%
Other	2%	2%	1%	2%	2%
Platform employees ("gig economy")	2%	1%	1%	3%	1%



— 03

RETENTION POLICY



03 RETENTION POLICY

+ Retention of workers is being worked on more compared to 2024.

Employee retention (76%) continues to grow and has almost reached the 2023 level (78%).

Teleworking is the measure most often taken to retain staff.



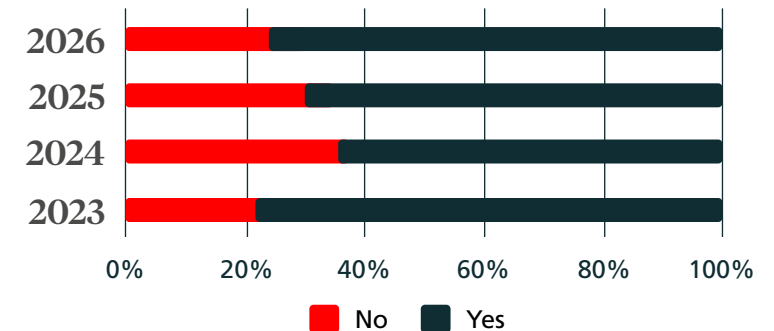
84% of companies offer telework.

For most companies (45%), two days of teleworking per week remains the standard.

87% of companies did not adjust the number of permitted teleworking days in 2025. Furthermore, 88% indicate that they do not plan to make changes in 2026 either. For now, there appears to be little appetite in Belgium to restrict or abolish teleworking entirely.

Regular check-ins (64%) and additional training are now also increasingly used as a measure to promote retention (63%).

Retention of staff

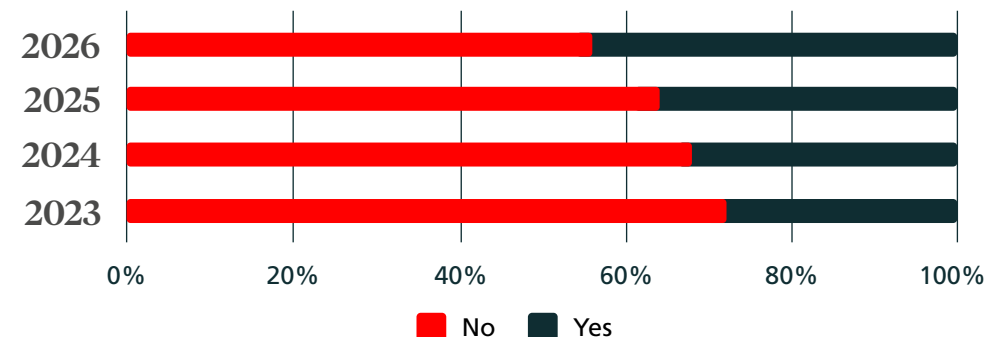


Older workers

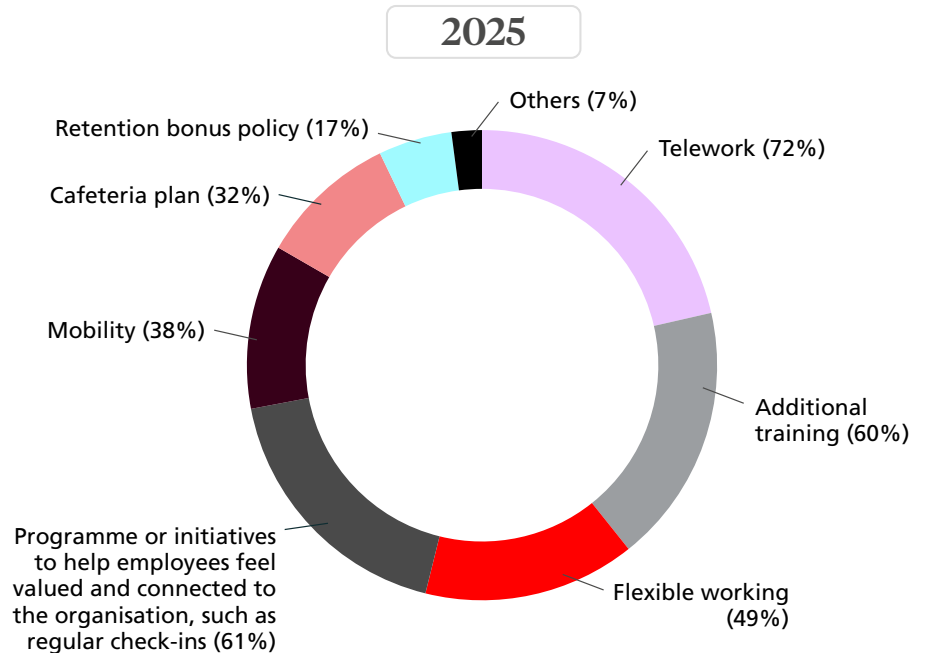
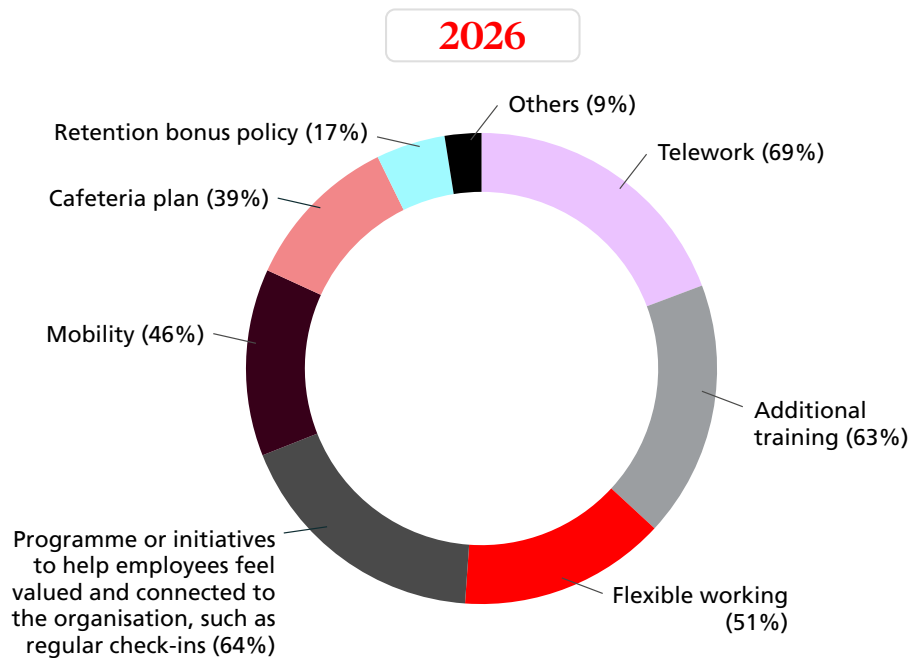
Compared to previous years, companies are intensifying their efforts to retain their **older** workers.

When we ask about measures to retain older workers, we see flexible working, extra holidays and telework as the most common measures.

Retention of **older** workers



A good retention policy requires a very delicate balance because it has to fulfil part of the organisation's needs and at the same time it has a heavy (financial) impact.



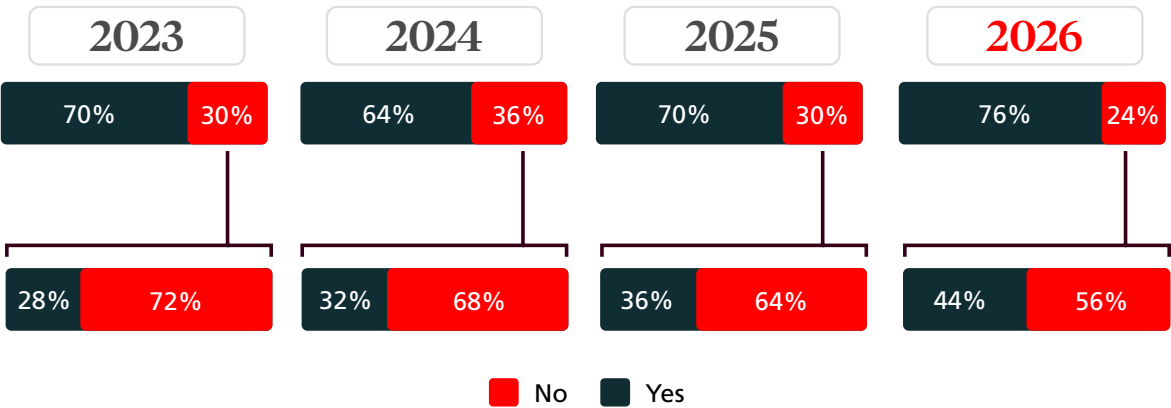
For 25% of companies, the number of employees who also perform flexi-jobs on top of their jobs has increased.

Due to the extension of the scope (Programme Law of 22 December 2023) of flexi-jobs, this number has increased compared to 2024 (19%) but has remained stable compared to 2025.

The number of companies making greater efforts to keep **older** workers in the workforce has increased compared to last year.

Retention of employees

More effort on retention of **older** workers



— 04

COMPENSATION AND BENEFITS



04 COMPENSATION AND BENEFITS

+ The mobility budget continues to gain popularity, albeit at a slower pace.

60% of companies feel compelled to offer their employees variable remuneration, a figure that has once again declined compared to last year and remains at the same level as in 2024.

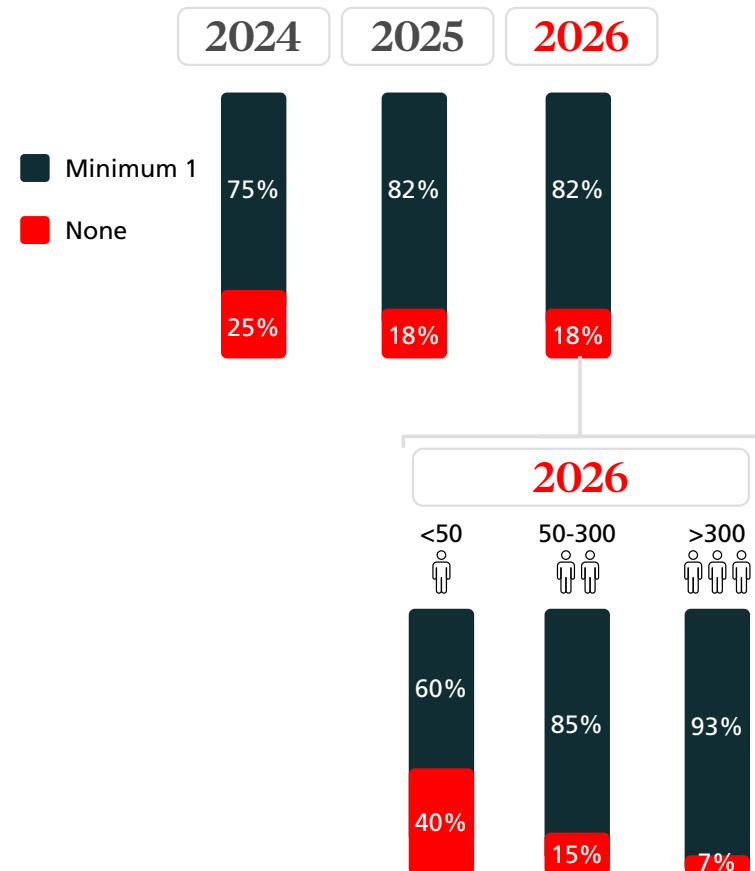
The most common forms of variable pay this year are warrants and the collective bonus under CLA 90, at 53%. Next, in a shared second place, come the cash bonus and the mobility budget or another mobility solution.

It is the first time we see a very high score for the mobility solution.

In 2024, the **bicycle allowance** was new in our survey. This year, we see an increase to 82% of companies where at least one request for a bicycle allowance was made. As in last year's results, larger companies show a greater demand for the bicycle allowance. For the second year in a row, the popularity of this measure has been confirmed.



Number of bicycle allowance requests



Climate change and mobility approach

56% of companies indicate that climate has an impact on their mobility approach. This is a slight increase compared to last year but still does not reach the level of 2022.

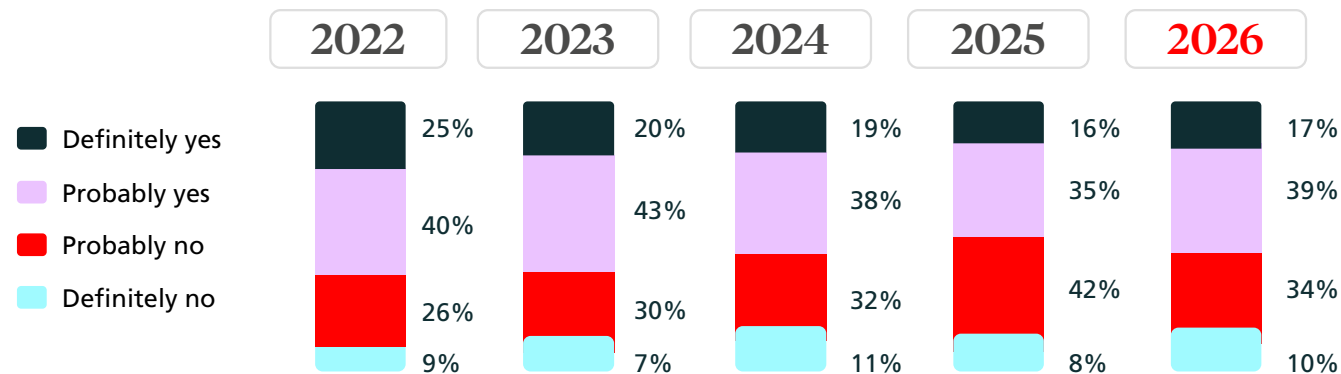
57% of companies state that they consider it a good idea to reform the mobility budget into a budget for everyone

Among all measures taken against climate pollution, less polluting cars* remain the most popular measure (87%), as in 2025. Almost no companies (3%) have abolished company cars.



We would like to remind you of our newsflash about ["Reimbursement of 'charged' electricity"](#)

Impact of climate change on mobility approach

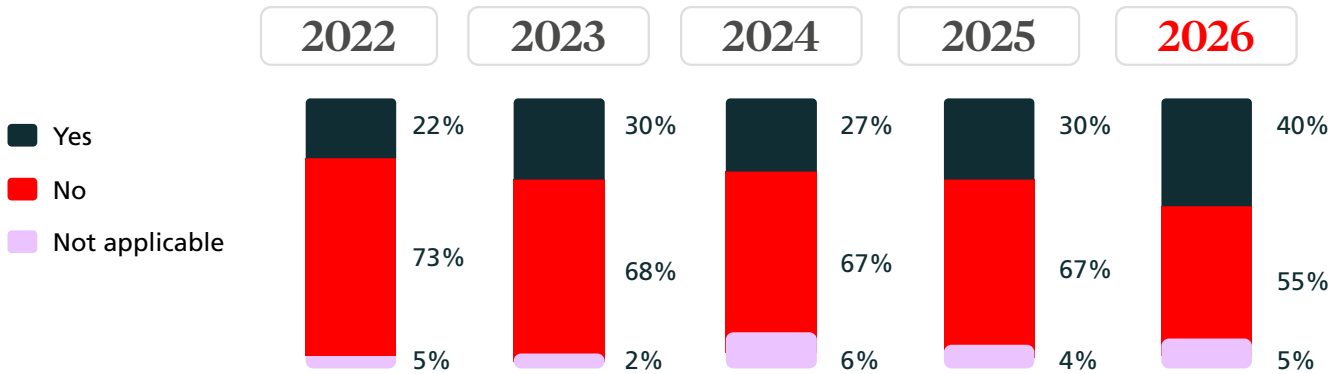


Cafeteria plans are gaining ground.

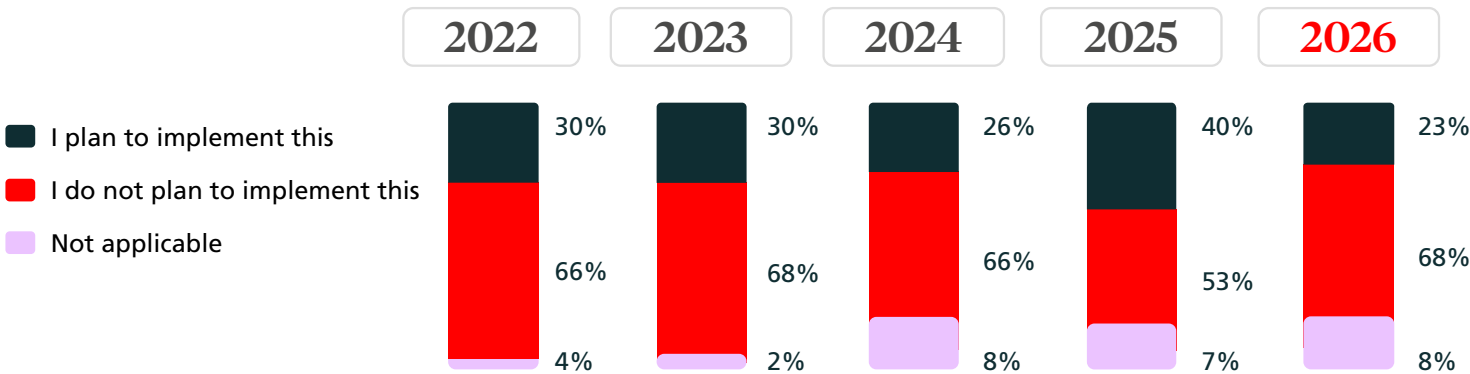
For the first time in many years, we notice a larger share of companies that have a cafeteria plan. It is the highest figure in the past four years.

In 2024, 40% of companies reported their intention to introduce a cafeteria plan. For 2025, 40% indicate that they already have one. In 2026, 23% plan to implement a cafeteria plan.

Do you have a cafeteria plan?



Are you planning to implement a cafeteria plan?



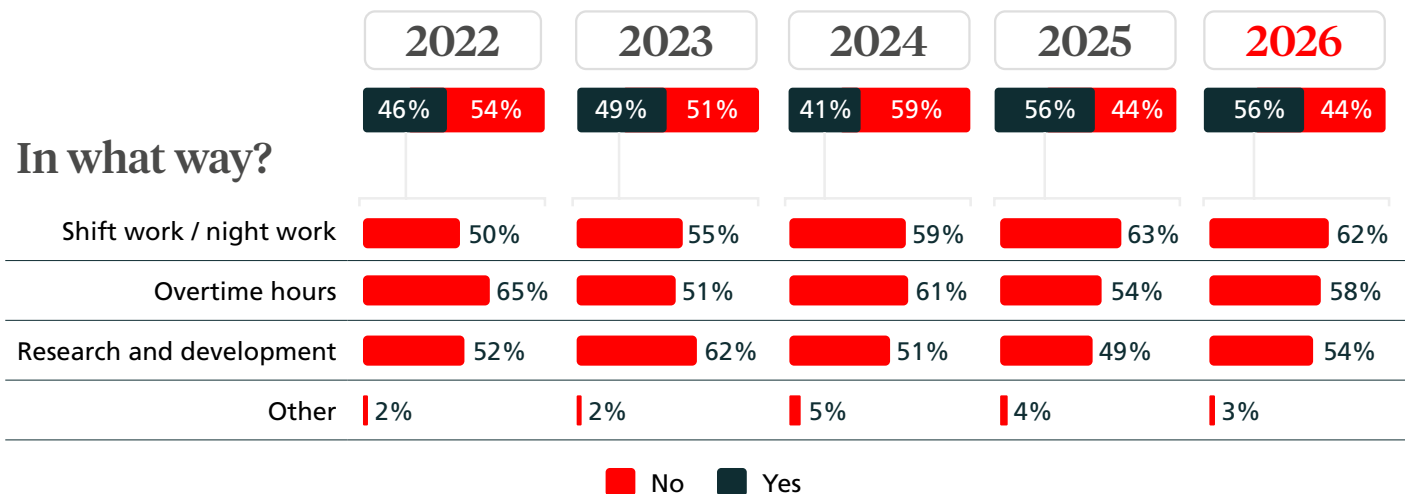
Wage tax

Just like last year, 56% of companies make use of the partial exemption from withholding tax pass-through.

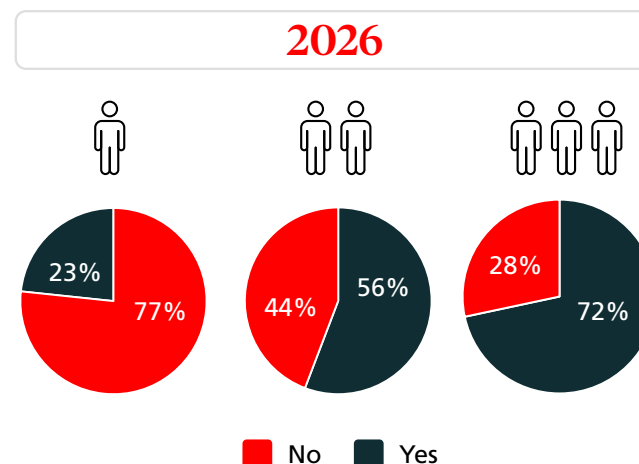
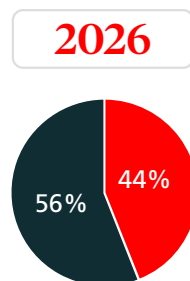
This is mainly applied for shift work/night work. As in previous years, larger companies are the ones that primarily use this system.



Partial exemption onward payment of withholding taxes



Partial exemption onward payment of withholding taxes



Pay transparency and the gender pay gap.

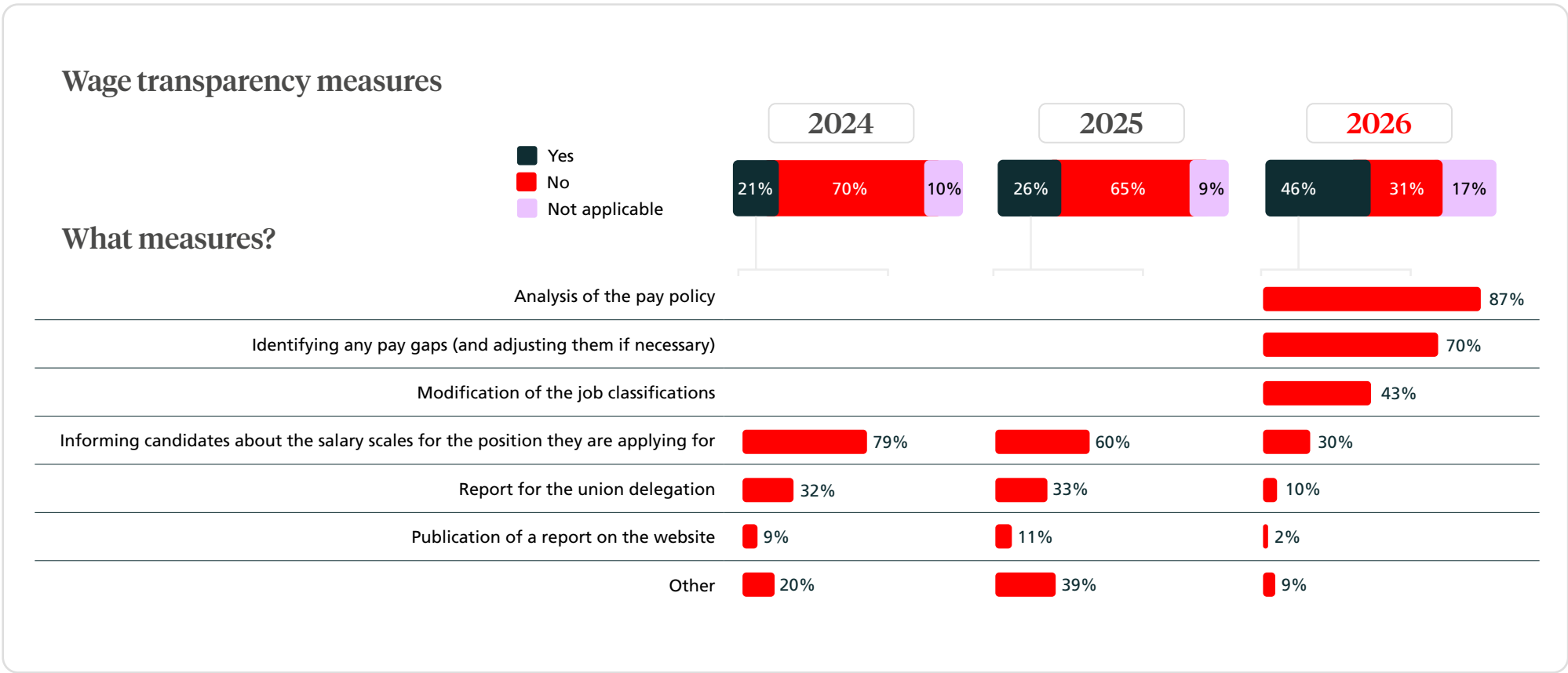
In contrast to last year, many companies have taken measures related to the Pay Transparency Directive (46%, an increase of 20% compared to 2025).

The most common measure (87%) is an analysis of the pay policy, followed by detecting any pay gaps in 72% of cases. In 43% of cases, job classifications are modified.

Only 10% of companies prepare a report for the union delegation.

A report on the website about possible pay differences between men and women has almost completely disappeared (last year, 11% of companies reported doing this; now it is only 2%).

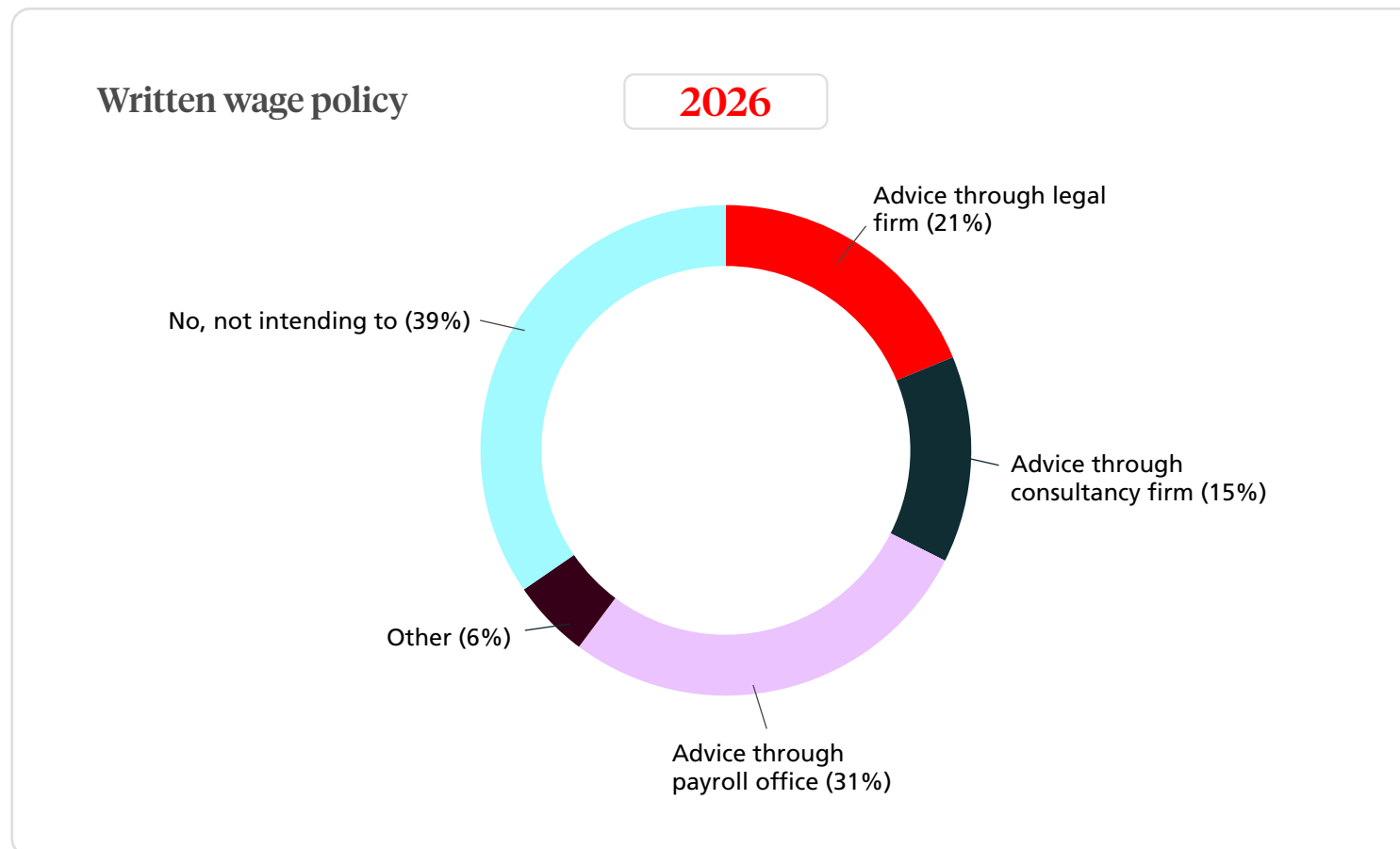
Remarkably, 31% of companies still indicate that they explicitly ask what the person earned at their previous employer. This is a practice we want to warn against because it is not in line with Article 5 of the Pay Transparency Directive (2023/970).



39% of companies do not plan to seek external advice.

The open-ended responses give us an insight into how some companies are ensuring they give information on pay to their staff:

- Most companies publish the information on the company intranet or via notice boards.
- Others organise clear communication with all employees individually to ensure they are aware of salary scales and the salary linked to their position in the company - sometimes even providing an information sheet with all pay components.
- Some companies still work with external consultants (e.g., creating a job framework and salary structure) on how best to communicate.



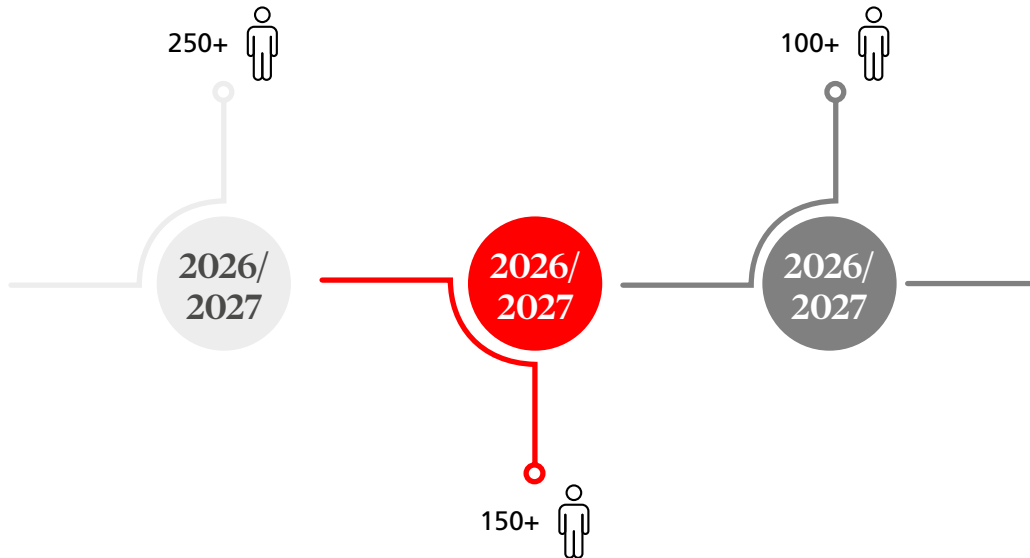


Pay Transparency Directive in a nutshell

- Transposition by 7 June 2026 (national law).
- For private and public sector.
- Applicable to employees and job applicants.
- Reporting obligations are being gradually introduced (depending on the number of employees).



Entering into force of reporting obligations



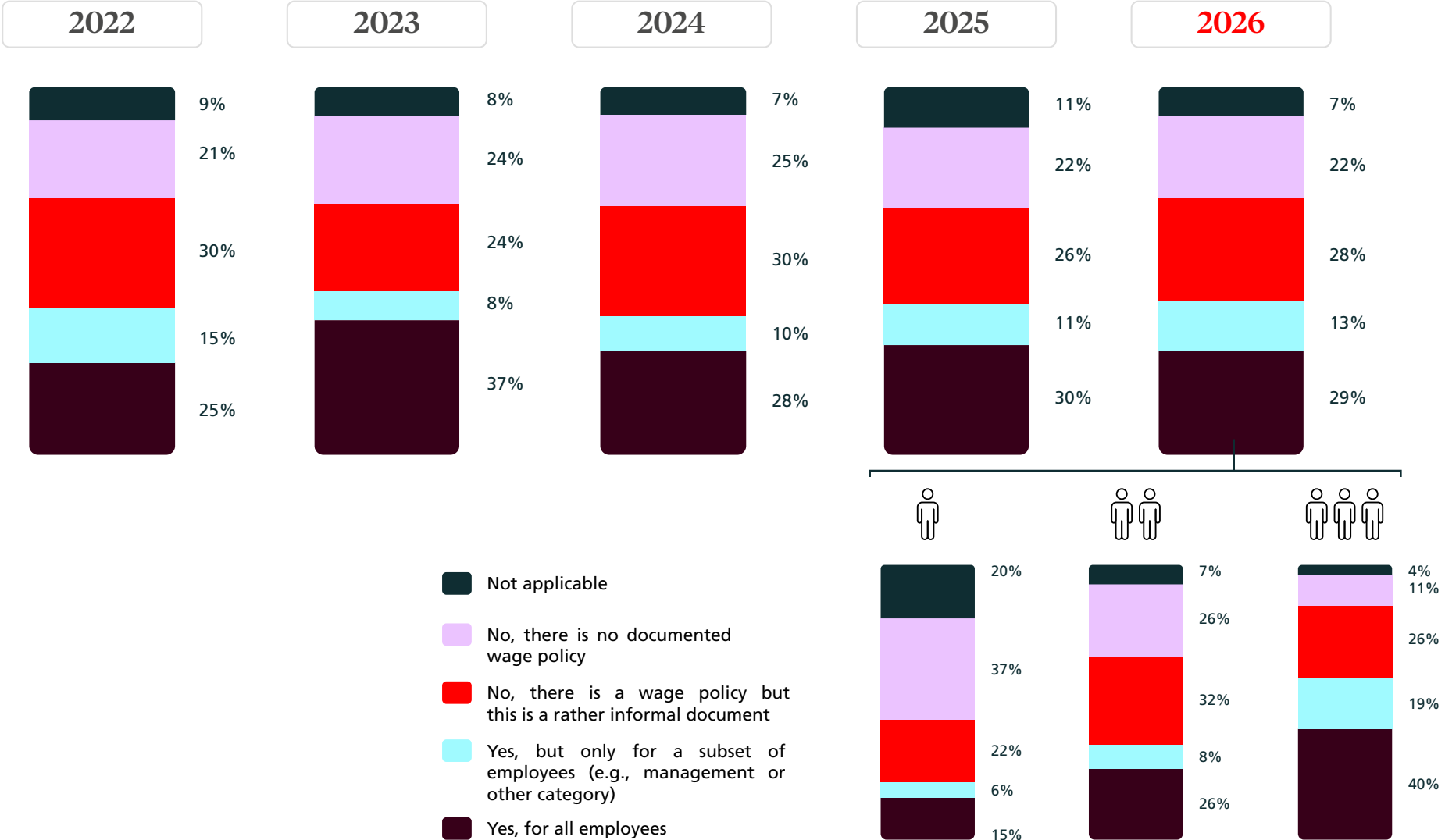
Need help? Use the Ius Laboris GAP IQ Service

- Legal advice.
- Calculating existing pay gaps at company level and per category of workers.
- Possible justifications for identified pay gaps.
- Pay gap action plan.



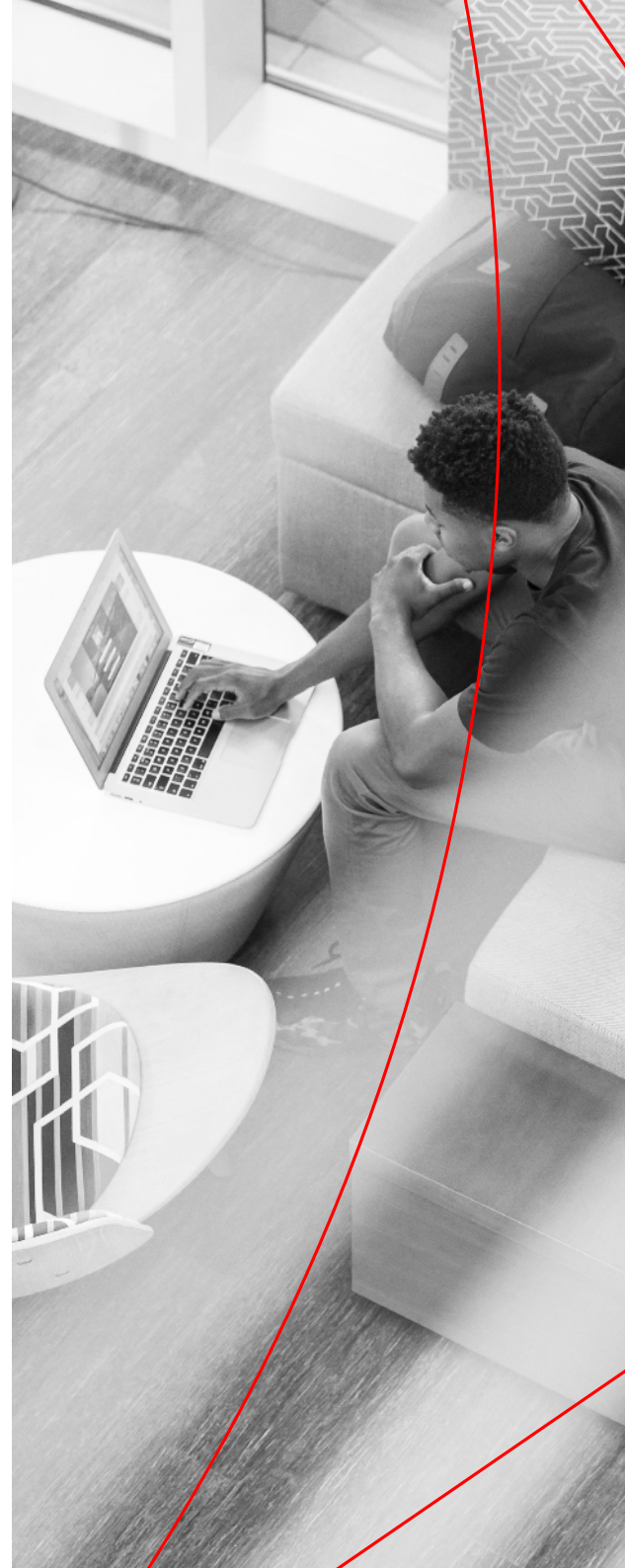
22% of companies do not have a written wage policy. 42% have a fully written wage policy, which represents a fairly stable trend. Company size influences the formalisation of the pay policy.

Written wage policy



05

WORKING TIME AND REMOTE WORK POLICY



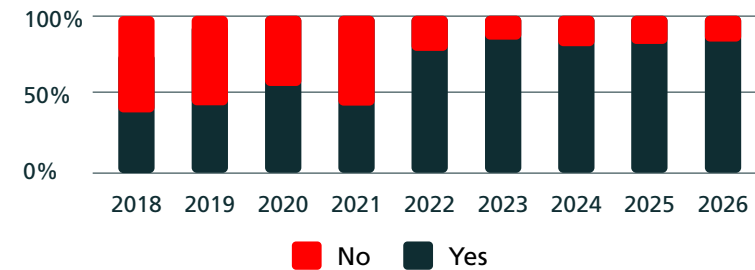
05 WORKING TIME AND REMOTE WORK POLICY

- ▶ Teleworking remains widely accepted, with most companies allowing two days per week; four- or five-day arrangements remain uncommon.

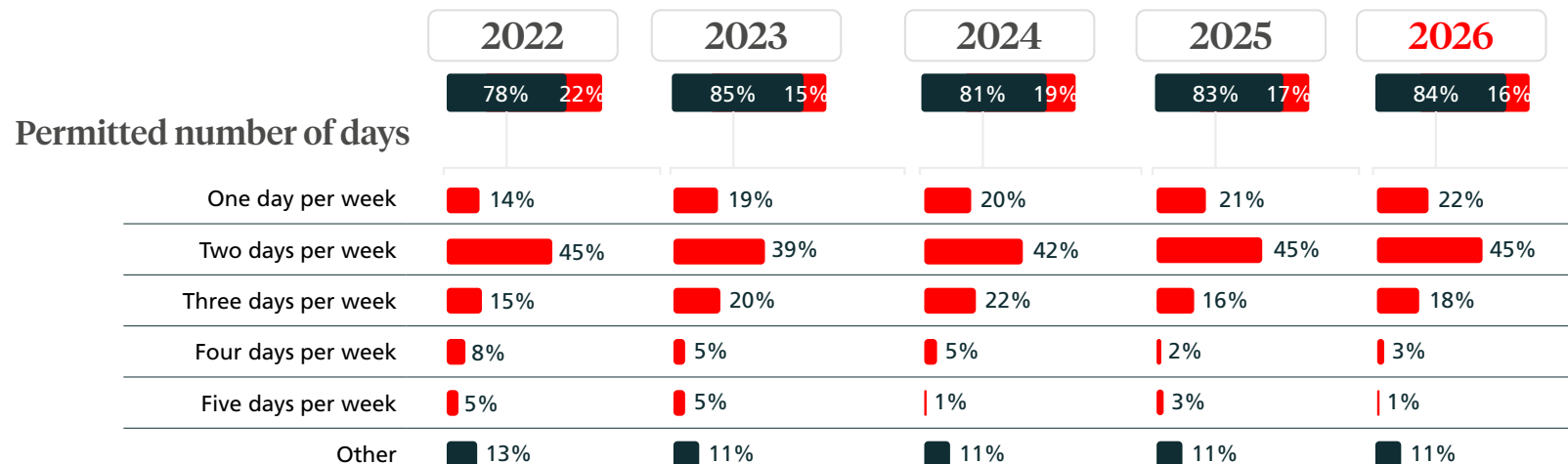
In 2026, we notice that 84% of companies allow teleworking. Companies try to find a more balanced way to telework. On average (45%), 2 days per week telework are allowed.



Telework



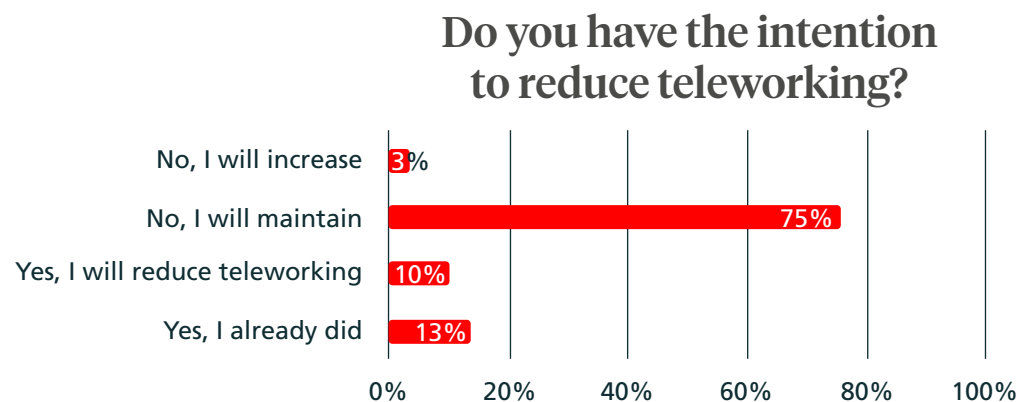
Telework policy



87% of companies have not changed the number of permitted telework days in 2025. 88% of companies indicate that they also do not plan to change this in 2026. For now, there does not seem to be much appetite in Belgium to restrict or abolish telework.

This is fully in line with the findings of our French colleagues at Ius Laboris, whose [survey](#) (only available in French) produced similar figures.

When it comes to tracking of performance during telework, most companies (43%) do not track performance with specific tools but judge based on the results of the worker.



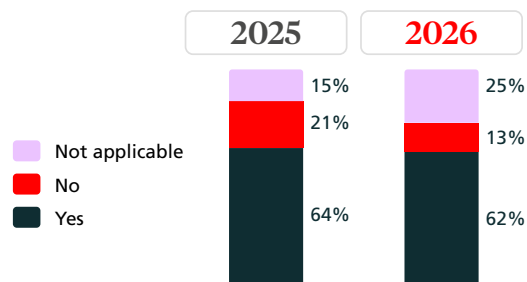
When it comes to teleworking, a good policy is definitely a necessity. It removes uncertainty from the process. Both employer and employee want clarity on whether there is compensation, whether costs will be reimbursed and how follow-up will be conducted.

78% of companies that offer a telework allowance.

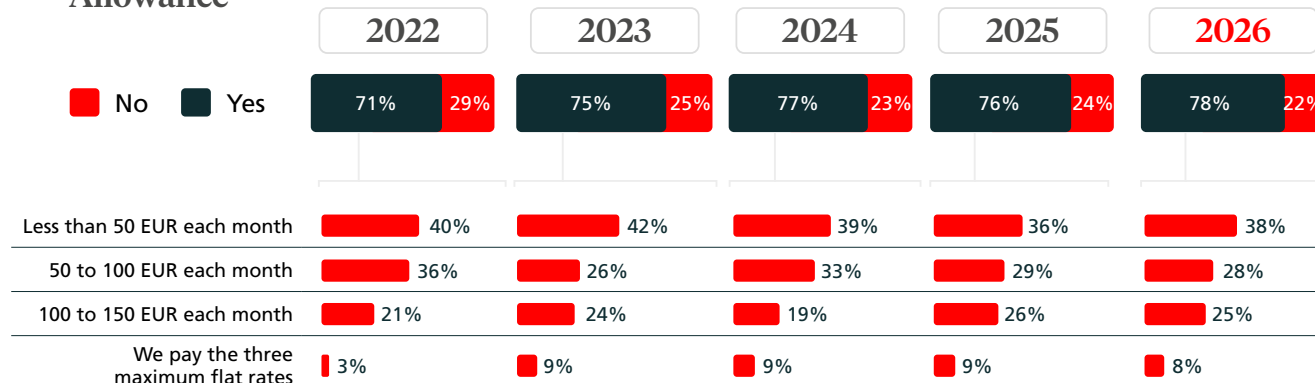
In most cases, this allowance ranges from a few tens of euros to 100 euro.

Only 15% of companies reimburse material based on expense claims.

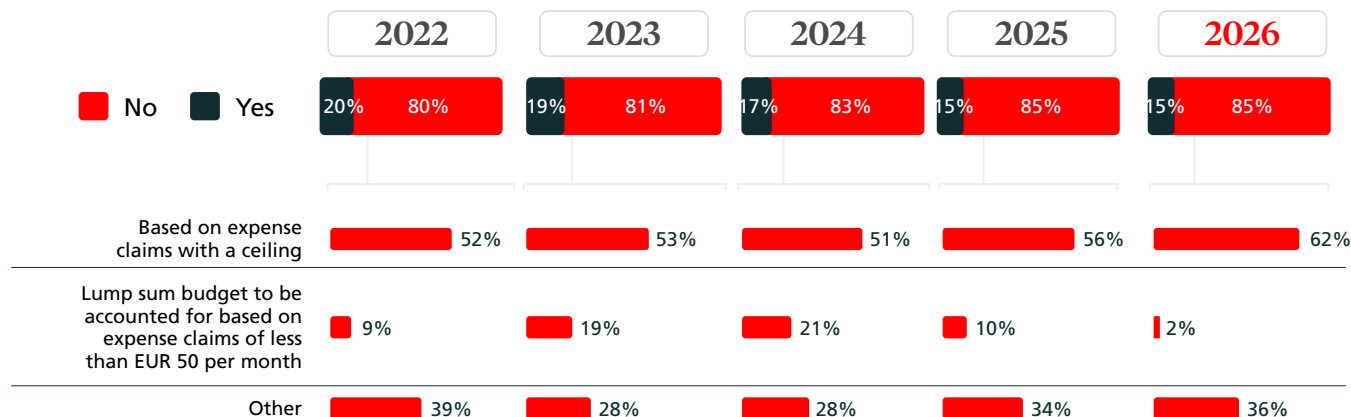
62% of companies are favourable to the plan to abolish minimum working hours and allow 'accordion' timetables.



Allowance



Material reimbursement



Those working with flexible working hours usually inform their employees 1 or 2 weeks in advance.

Employees who requested an alternative workweek arrangement are an exception. In only 9% of companies did at least one employee request such an arrangement.

Still not a great success for the four-day work week.

48% of companies support the proposal to abolish the rule that the weekly working time must be at least 1/3 of the full-time weekly working time.

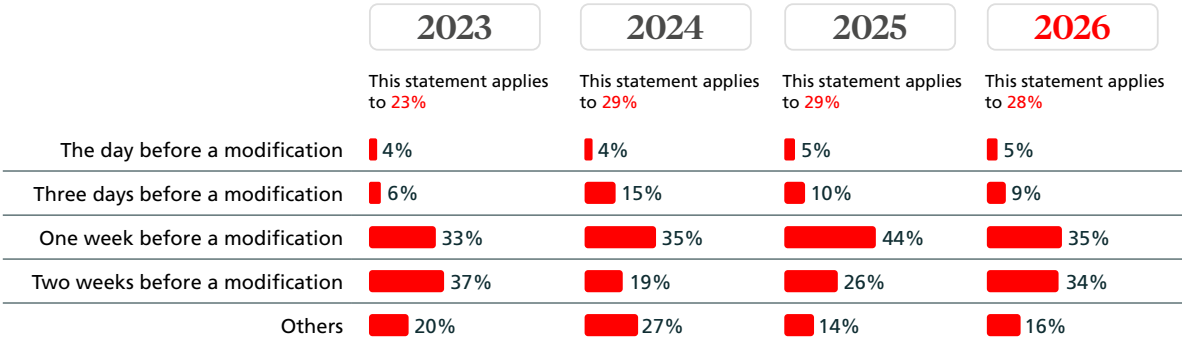
Compared to the previous measurement, significantly fewer companies are willing to make use of voluntary overtime. Smaller companies (<50 employees) are especially less willing to do so than larger companies.

27% of companies have made greater use of students to meet staffing needs now that they are allowed to work up to 650 hours per year.

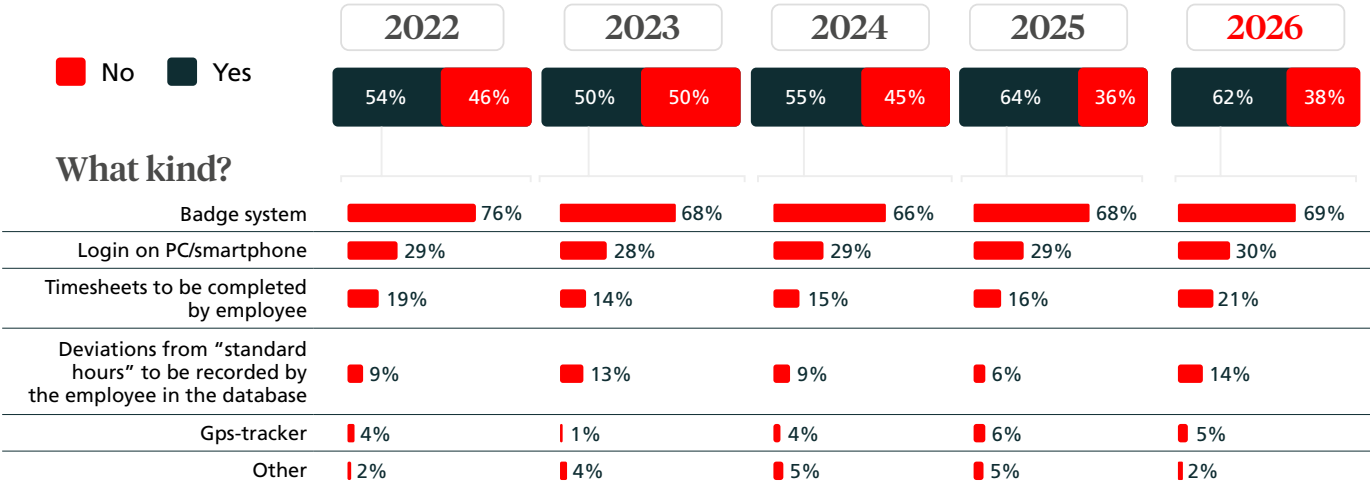
Application for an alternating workweek regime is also not a high-flyer. Only 9% of companies have noticed an increase in the number of applications.

In 69% of cases, companies use gliding timetables that link monitoring to a badge system.

Inform variable hour schedules

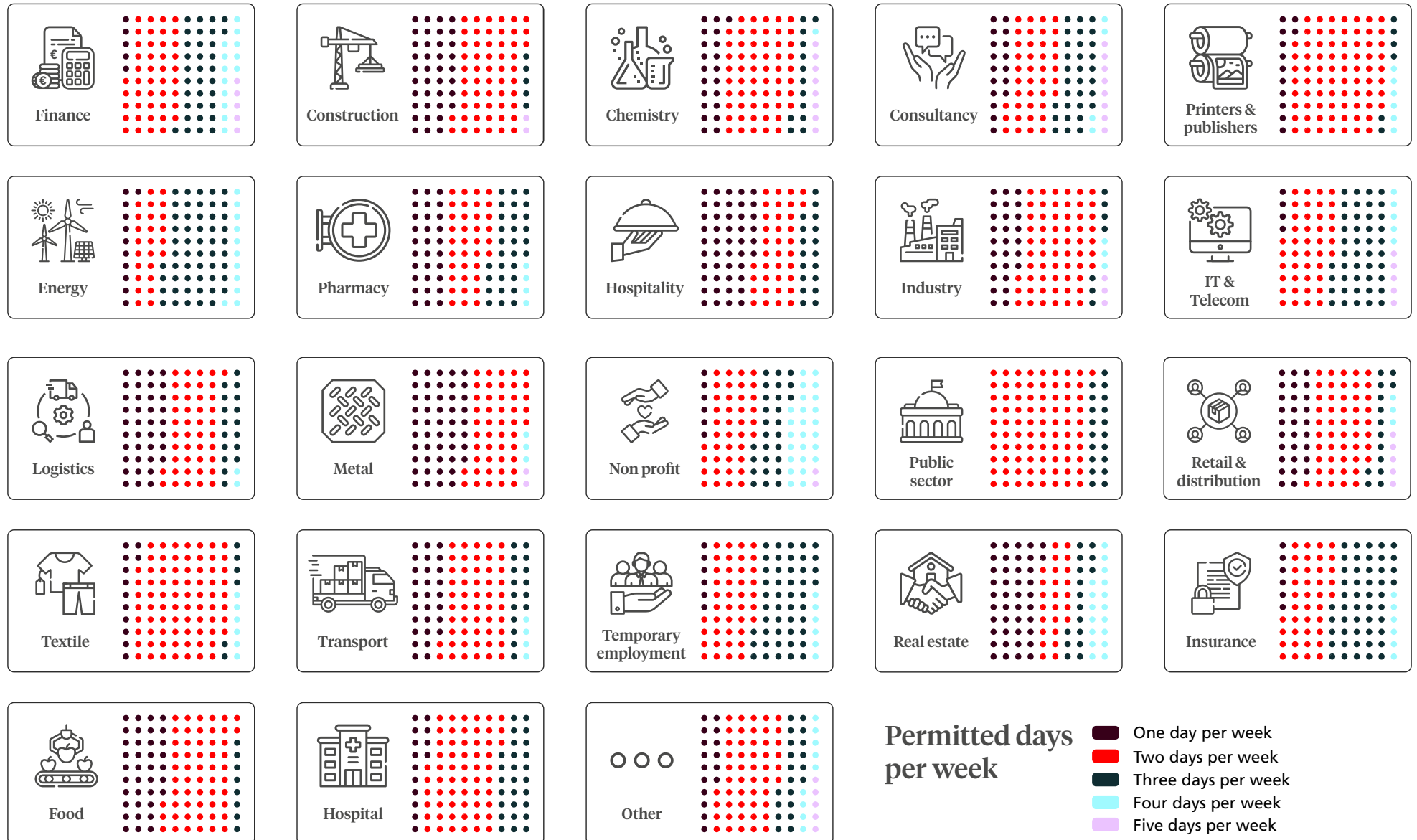


Systems



05 WORKING TIME AND REMOTE WORK POLICY

Analysis of teleworking by sector

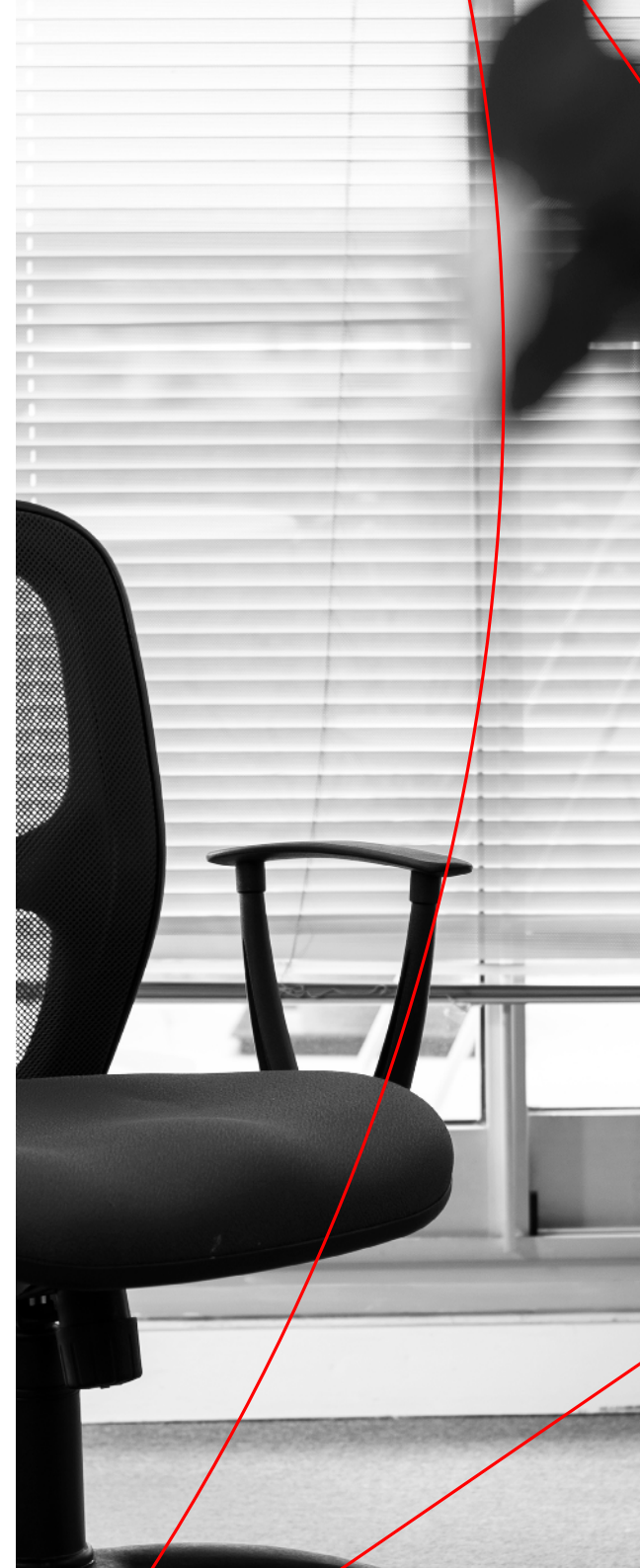


06

POLICY REGARDING EMPLOYEES WITH SHORT-TERM AND LONG-TERM IN CAPACITY OF WORK



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06 POLICY REGARDING EMPLOYEES WITH SHORT-TERM AND LONG-TERM INCAPACITY OF WORK

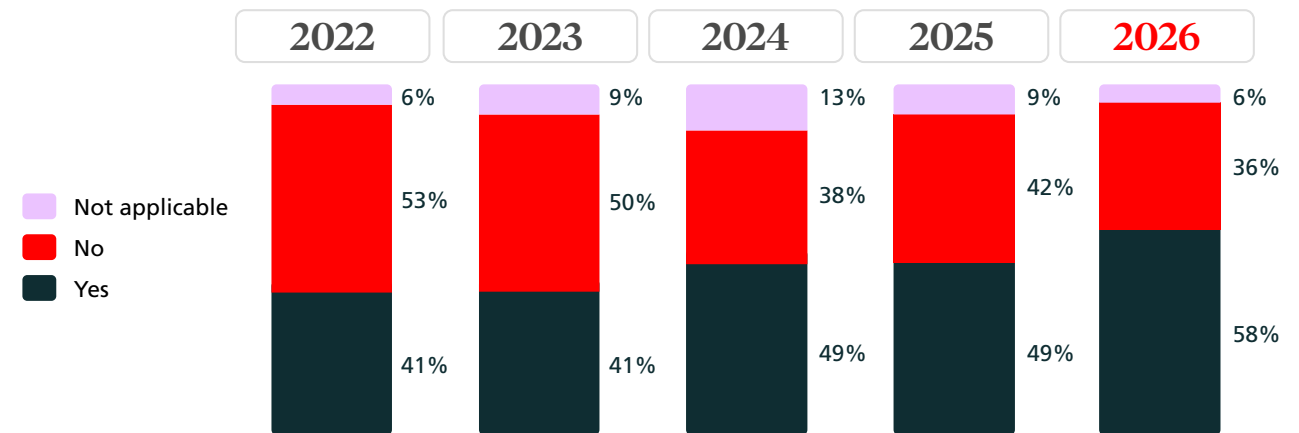
► Positive progress in companies that have implemented a reintegration policy for long-term sick employees.

58% of companies have implemented a reintegration policy for long-term sick employees. This is the highest score in years.

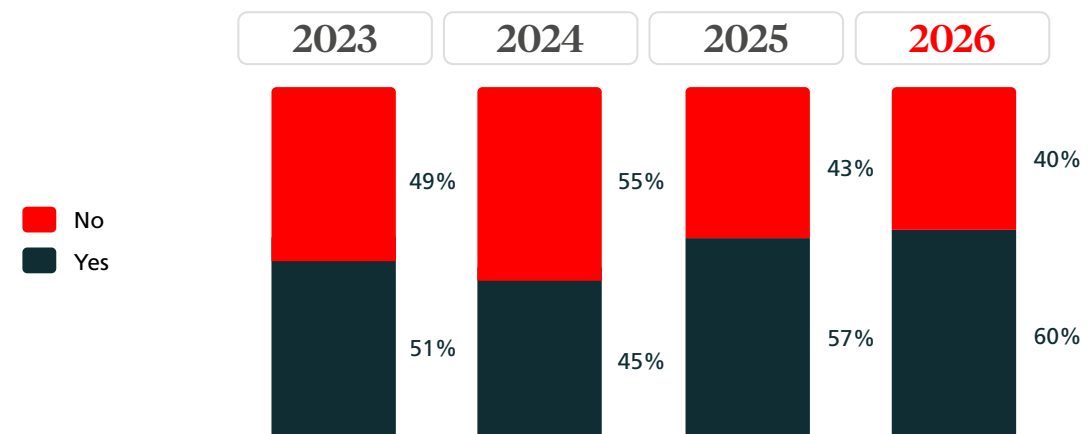
Companies must step up their game in light of the policy that requires companies with at least 50 employees to pay an accountability contribution/responsibility contribution (0.625% of the Q-1 wage bill) if they have a high percentage of employees who are incapacitated for work.

This could explain why 60% of companies have started a reintegration programme.

Long-term sick worker reintegration policy

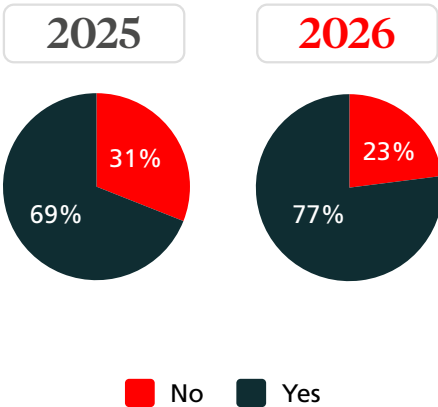


Reintegration program started

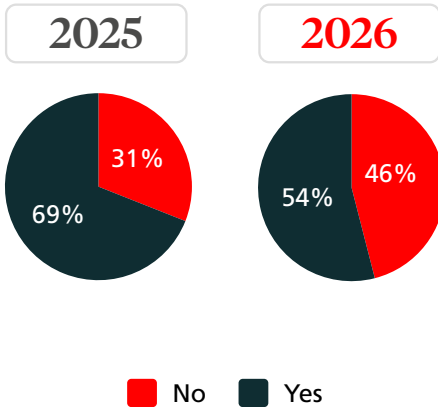


The federal government plans to ...

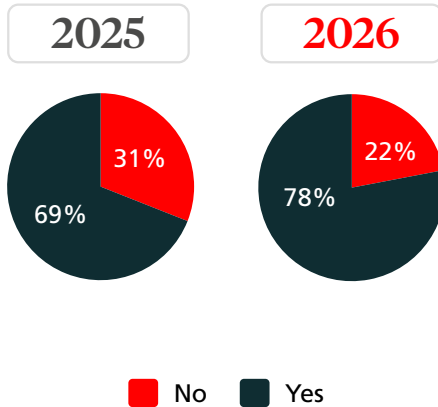
... to encourage employers and their prevention services to implement an **active absenteeism policy** that creates a work environment where long-term absenteeism is avoided as much as possible and sick employees are regularly contacted and monitored. **Are you concerned about the administrative burden that this may entail?**



... to allow employers, subject to the employee's consent, to start a **reintegration trajectory** from the first day of sickness. **Do you believe this would be an effective measure?**

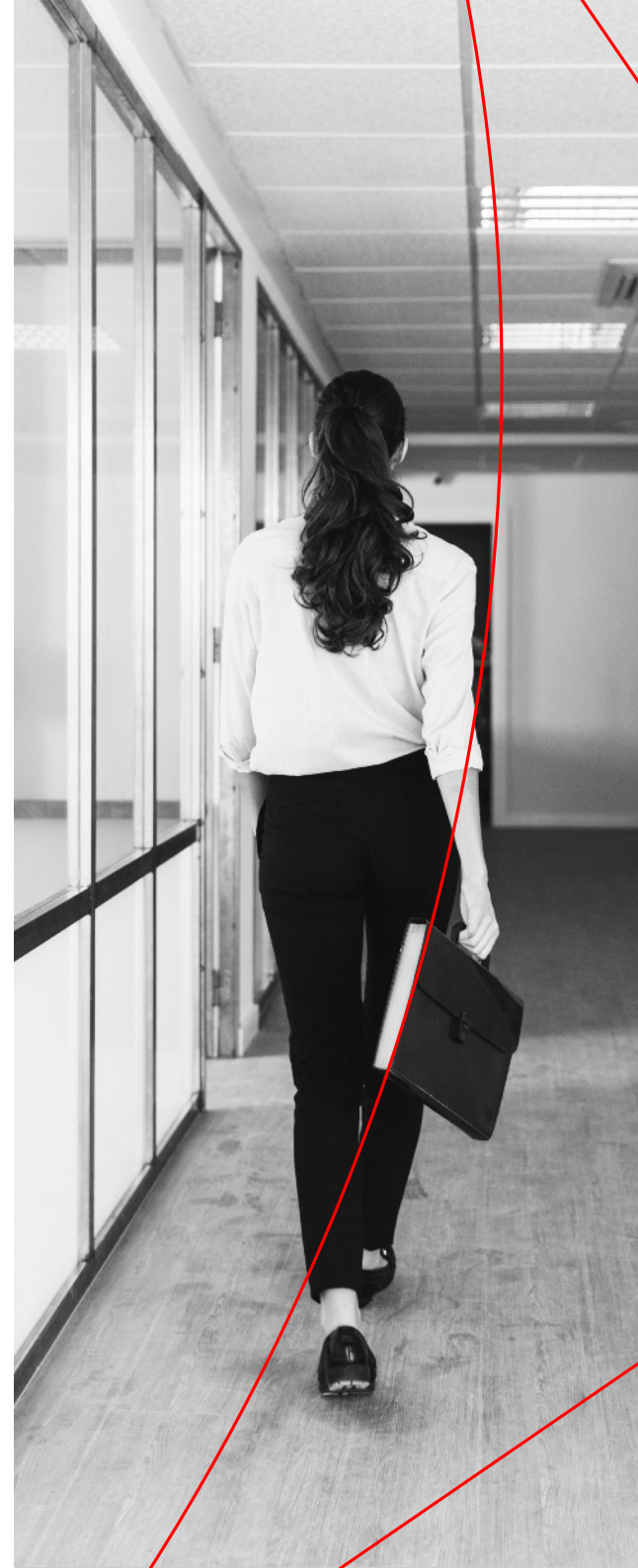


... to stipulate that employees regain entitlement to 30 days of guaranteed salary **only after 8 weeks of work following a relapse**. **Do you believe this would be an effective measure?**



07

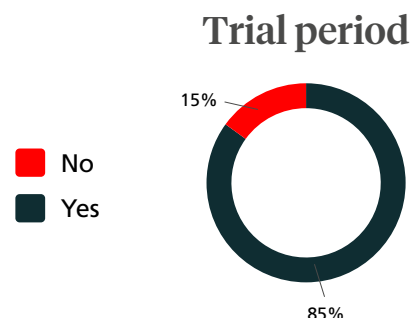
DISMISSAL POLICY



07 DISMISSAL POLICY

Since the law of **18 December 2023** (effective from 1 January 2024), an employee has the right to continue using their mobile number after the termination of the employment contract.

86% of companies are in favour of capping the notice period at 52 weeks in the event of dismissal by the employer for employment contracts starting from 1 January 2026.



In addition, 85% of companies are also in favour of reintroducing a trial period.

These initiatives still need to be implemented in legislation.

Regarding reorganisations, we see that 52% of companies indicate they will not reorganise in 2026. This number has significantly decreased compared to 2024 (63%).

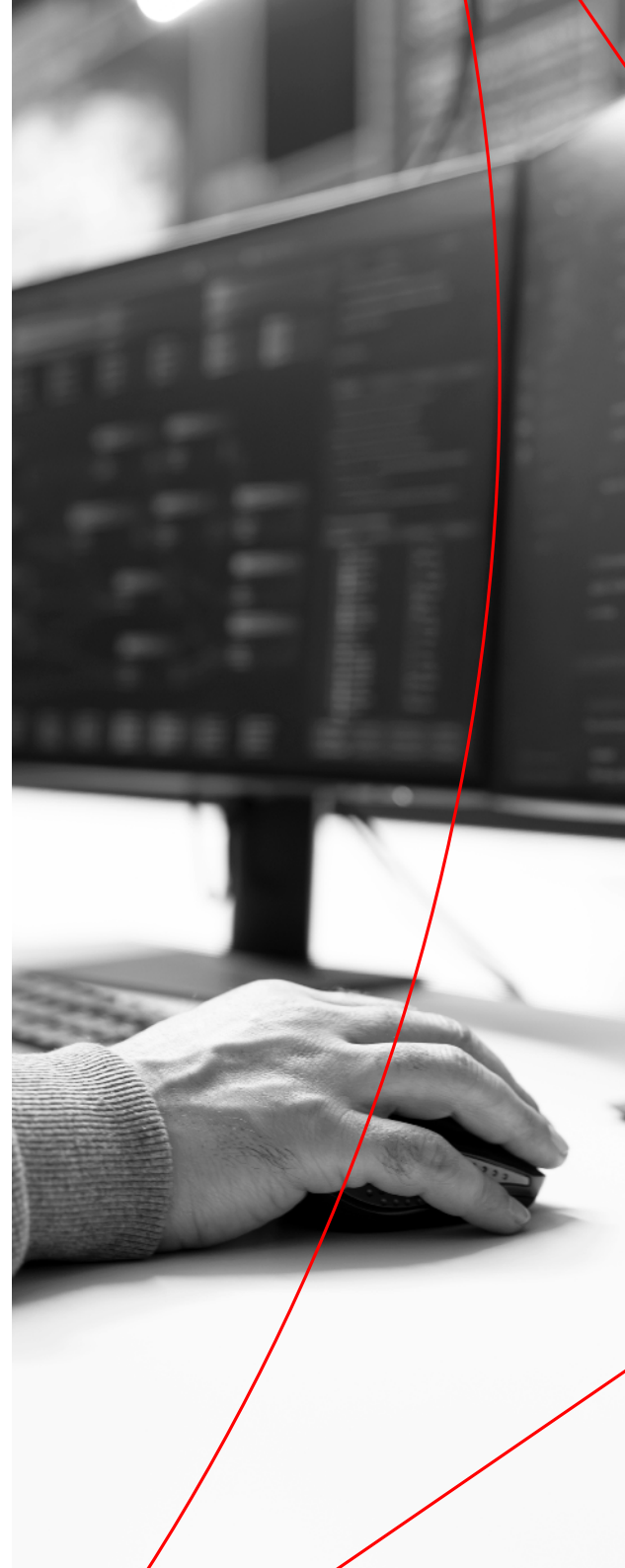
If measures are necessary, staggered multiple redundancies are mainly considered in line with figures from previous years, but at the same time, one-time voluntary departure programmes have decreased to 12% (19% in 2025).

Plans for possible reorganization

	2022	2023	2024	2025	2026
Staggered multiple discharges	17%	19%	21%	22%	26%
One-time voluntary severance programs	14%	8%	10%	19%	12%
Collective dismissal (Renault Procedure)	3%	5%	4%	4%	5%
Long-term voluntary severance programs	4%	3%	3%	5%	4%
Not applicable	62%	66%	63%	51%	52%

08

DIGITALISATION AND CYBER- SECURITY



08 DIGITALISATION AND CYBERSECURITY

► Digitalisation ranks 7th in the list of the most important challenges for the coming year.

61% of the companies expect an impact of digitalisation on human resources in 2026.

The number of companies providing additional training in this context to retain their employees has slightly increased again to 61%, similar to the level in 2024.

The number of companies where social partners are involved in digitalisation remains relatively low (37%).

The decline in the involvement of external trade unions in this area continues to decline and now stands at only 7%.

Remarkably stable is the figure showing that 32% of companies have already experienced cyberattacks. This percentage has remained constant in our annual surveys.

31% of companies are not insured against cyber hacking. Yet the consequences of a hack are very far-reaching, not only for production processes but also for sensitive data that can be leaked.



40% of companies use AI as part of their HR processes

When AI is used, it is in 26% of cases during the recruitment process (an increase of 10% compared to last year), in 10% (+3%) for staff monitoring, and in 7% of cases for evaluations. These figures have increased compared to previous years.

AI has clearly not yet made a big impact in the HR department, but developments in the field do compel us to prepare for it.

AI applications in the company force us to check that we do not lose sensitive information. HR departments are chock-full of sensitive information (think gender, education, mandates, financial information, etc.). Before running an algorithm on that, a thorough DPIA* is necessary.

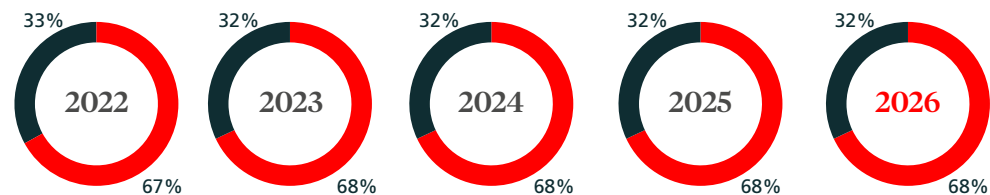
In the open responses, we see that AI is currently used mainly for administrative support, for example, translations, designing images, or scheduling appointments (such as with job applicants).



A *Data Protection Impact Assessment* (DPIA) is a process that systematically identifies and minimises risks related to personal data processing

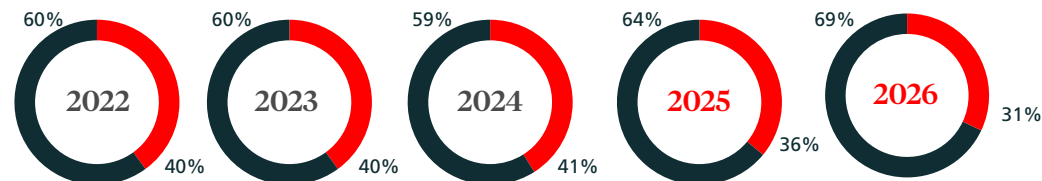
08 DIGITALISATION AND CYBER-SECURITY

Cyberhacking



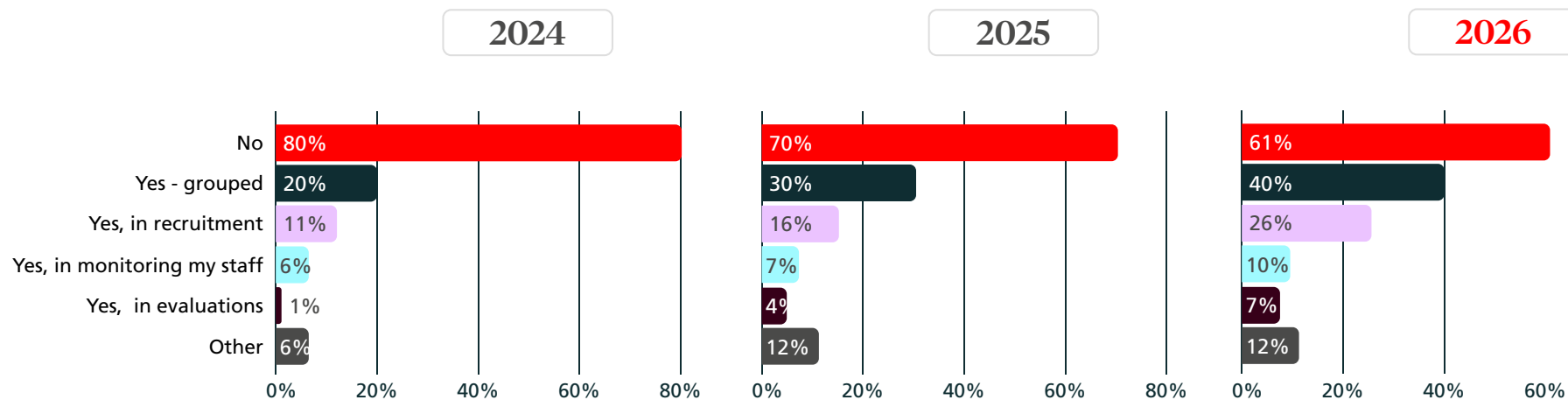
■ No ■ Yes

Insured against cyber-hacking



■ No ■ Yes

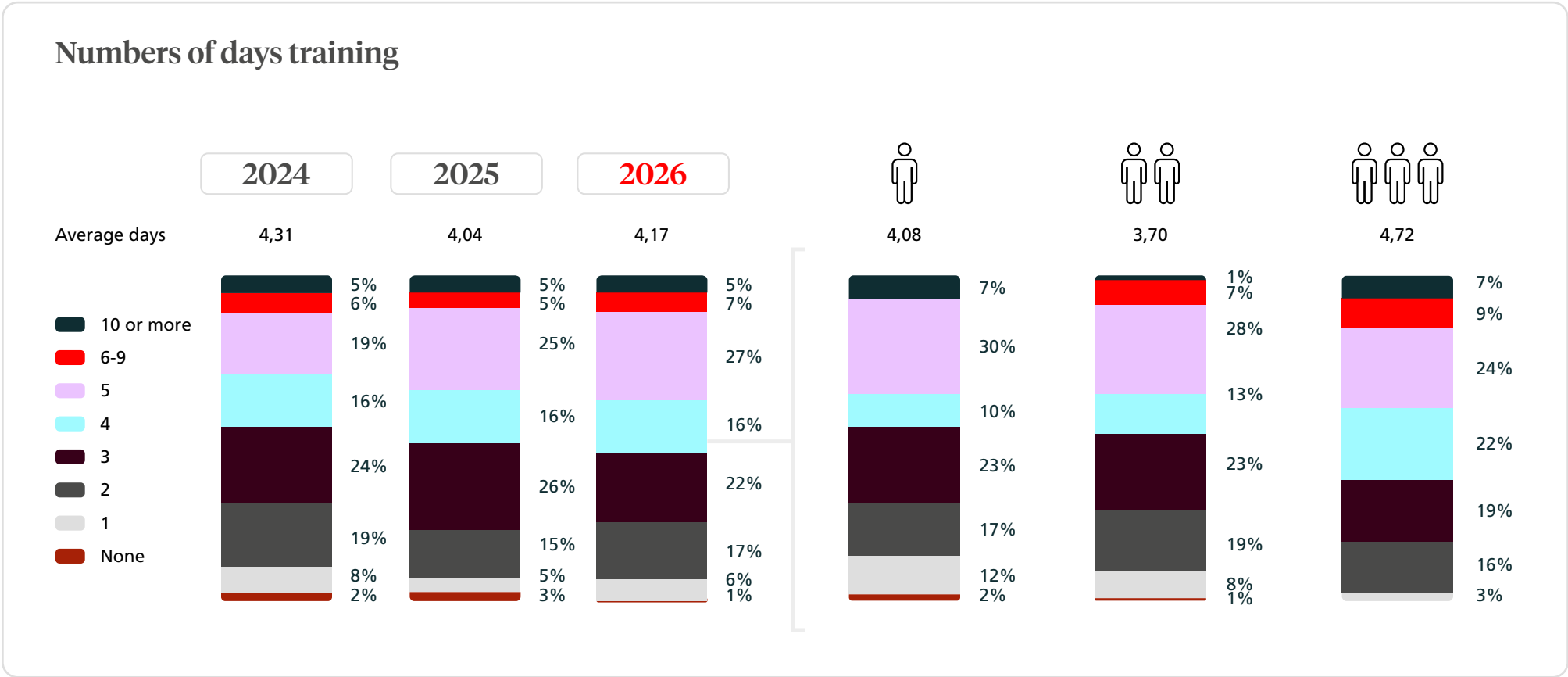
Use AI



Training

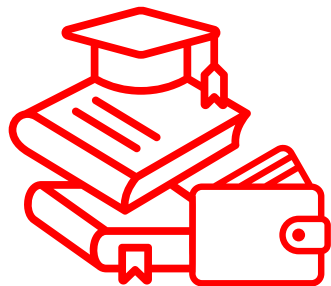
On average, employers provide just over 4 days of training to their employees each year.

There is more variation among companies with fewer than 50 employees: some companies allow 10 days or more training, while others give hardly any or no training (although the latter group is very small).

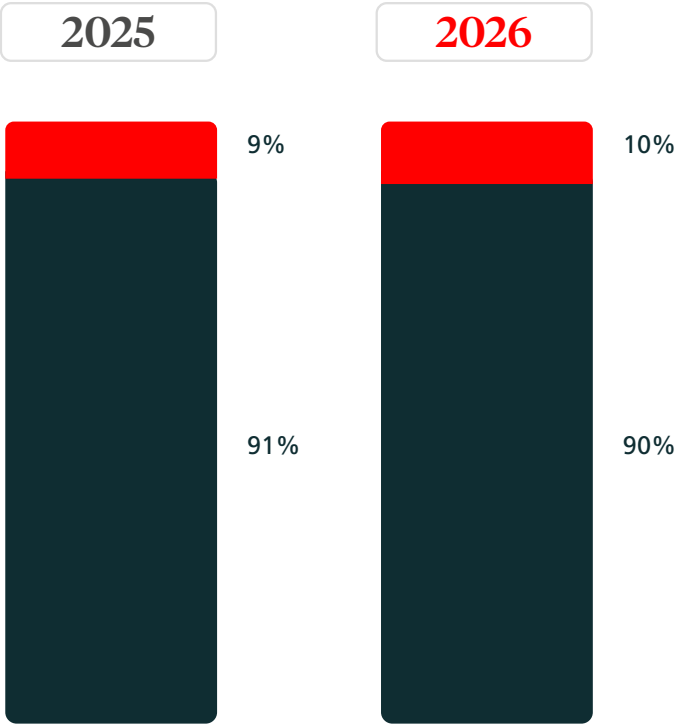


Federal Learning Account

In line with last year's statistics, more than 9 in 10 companies are in favour of cancelling the *Federal Learning Account*.

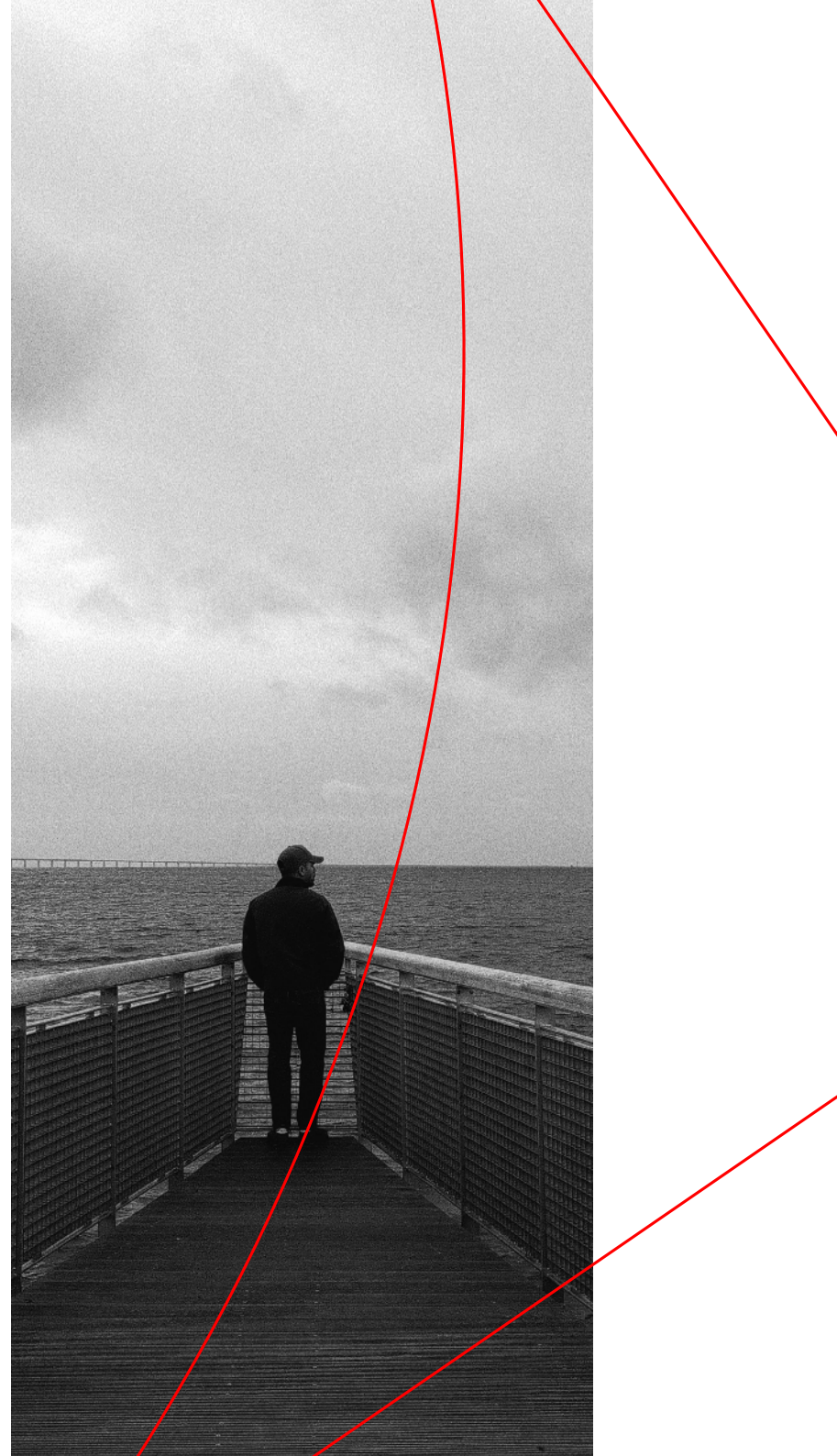


Federal Learning Account



09

EMPLOYEE PRIVACY RIGHTS



09 EMPLOYEE PRIVACY RIGHTS

Only 30% of companies plan to establish a policy in case a private investigation into one of their employees becomes necessary.

Following an upward trend from previous years, 79% of employers require sick employees to set an out-of-office message that includes the name of a colleague who can ensure follow-up.

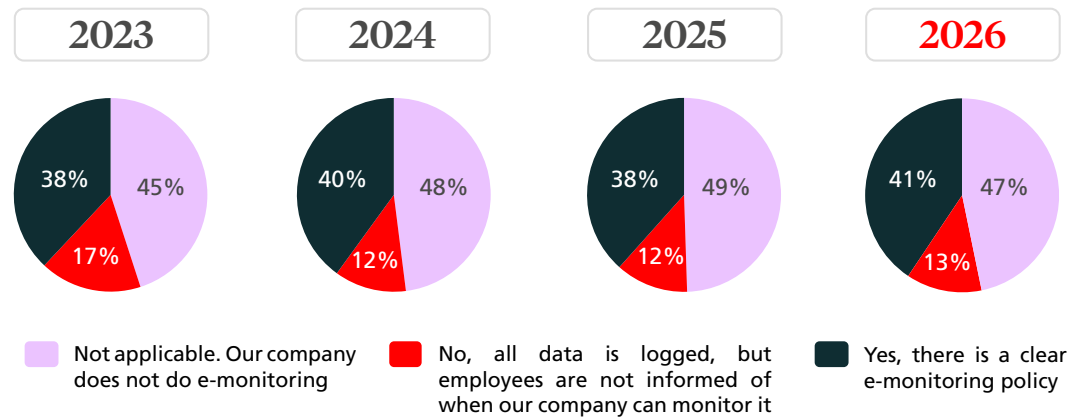
The procedure for individuals leaving the company, where the (former) employer may retain access to the mailbox for a certain period (one month or three months), is increasingly being correctly implemented. 62% of companies indicate that they follow this approach.

The DPA continues to closely monitor this practice and, over the past year (2025), has reprimanded several companies.

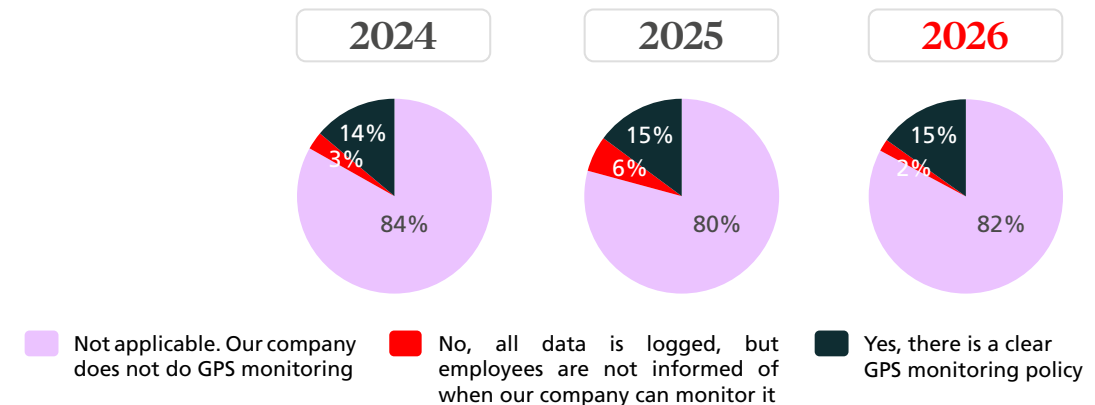
Many companies still do not use e-monitoring (47%). When logging does occur, the vast majority of companies correctly inform employees. However, only a small 13% log data without notifying employees. This poses a serious risk and should be avoided at all costs.

When companies use GPS monitoring, 68% of them have implemented a policy for this purpose.

Transparency over control



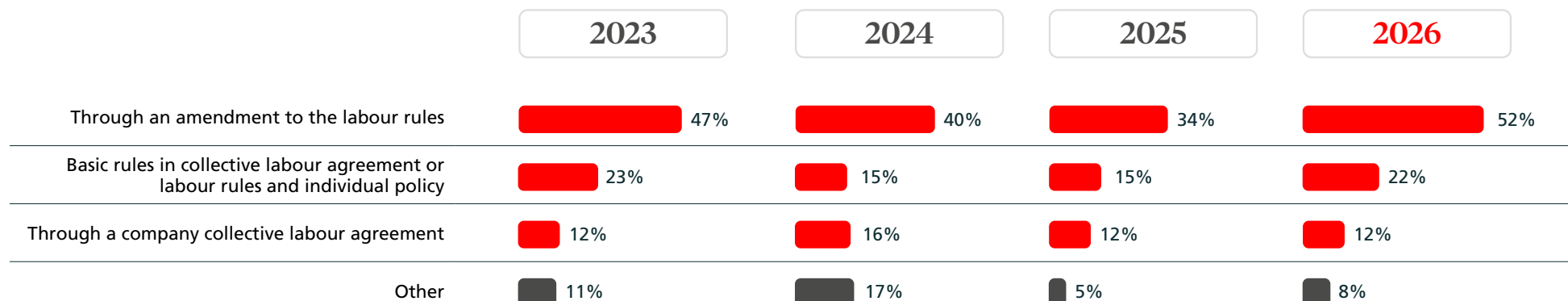
Transparency about control on professional travels





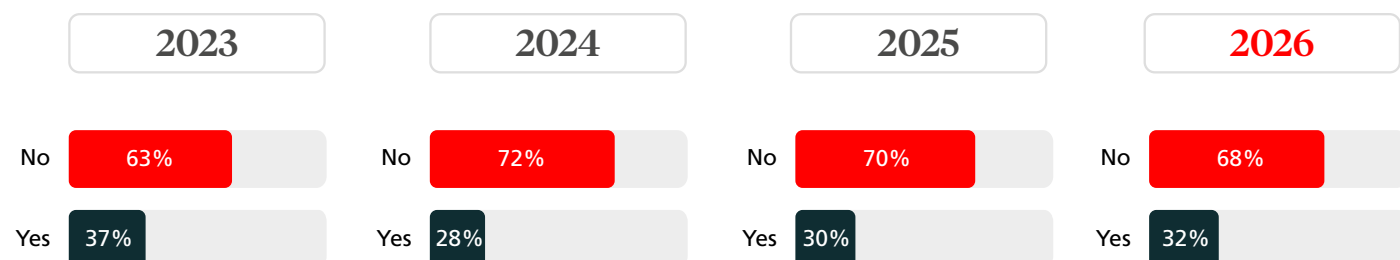
The right to disconnect has primarily been introduced through amendments to the work rules.

What measures do you foresee?



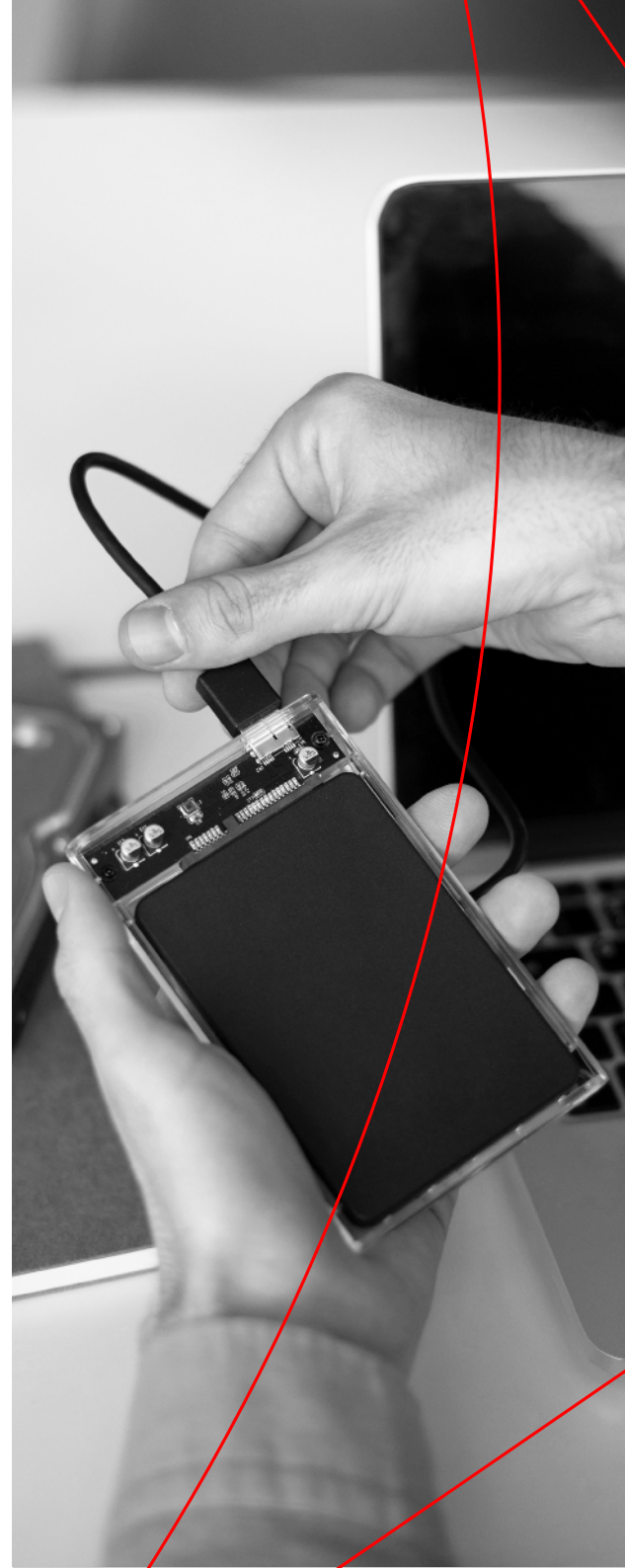
Trainings and/or awareness campaigns

Training or awareness initiatives on the right to disconnect are still not widely implemented. Only 32% of companies have provided such measures.



— 10

DATA PROTECTION



10 DATA PROTECTION

► 74% of companies have a data protection policy.
Pay attention to the record of processing activities!

Training courses on data protection are only scheduled in 47% of companies.

Consent for rights regarding the processing of photos, visual material, and audio material is, on the other hand, well established in the workplace (90%).

This is a very favourable development, considering that the DPA* is not idle and regularly takes enforcement actions.

When we look at the number of requests under GDPR, they are very limited in many companies. 15% of the companies reported receiving a request. This represents an increase of 5% compared to last year.

As usual, the right of access remains the most frequently used (61%)*.*.

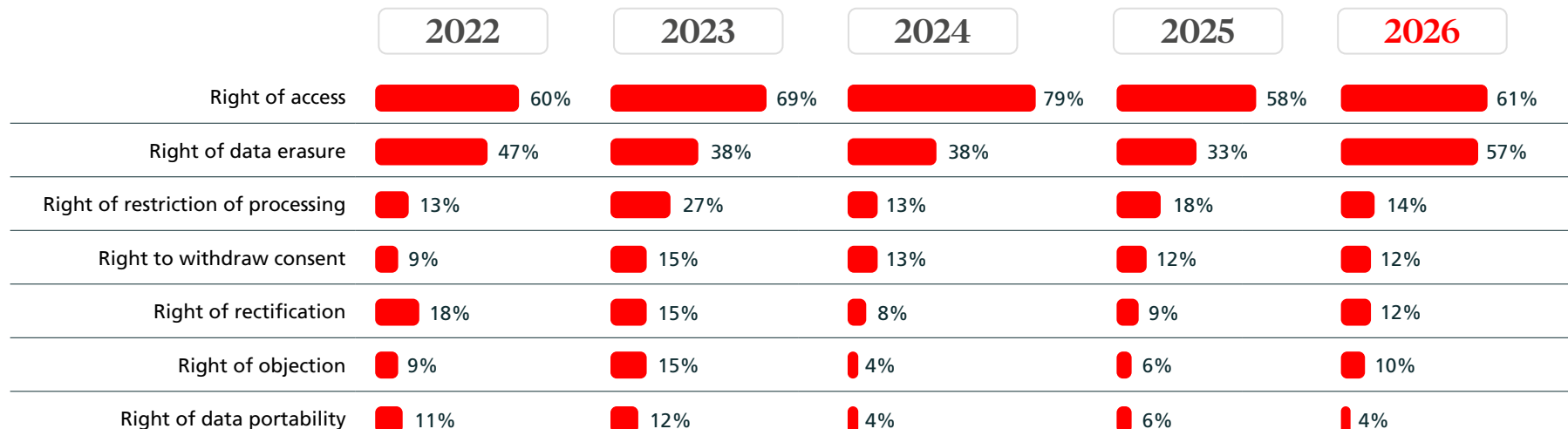


Read also: [How to legally communicate a dismissal correctly – The delicate balancing exercise between company and employee interests](#)



Also, the right of access and copy is not an absolute right. [Read more.](#)

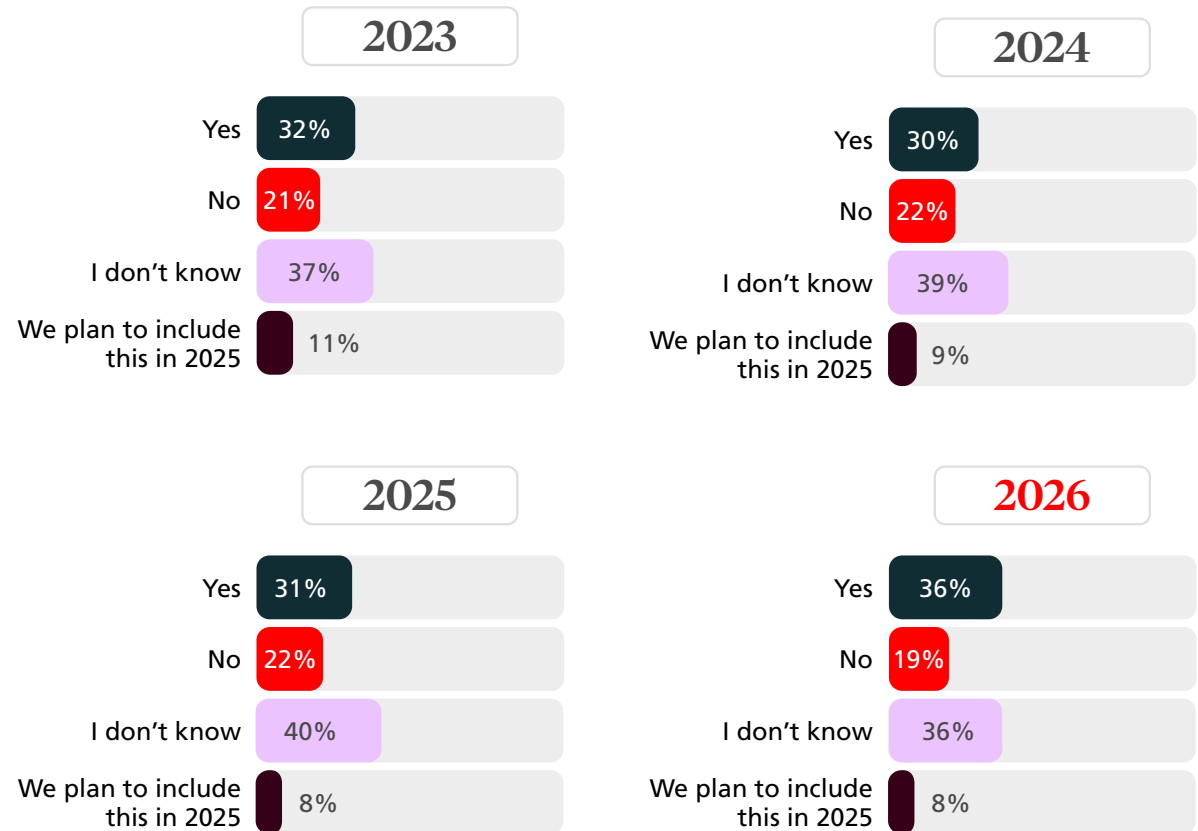
Which right?



Still concerning is the inadequate or non-existent updating of the record of processing activities. Only 36% of companies are certain that it is kept up to date.

However, the record of processing activities is a fundamental component of the entire GDPR legislation and a *tool* that must be updated regularly. During audits, it is an essential *tool* that must be available and *up to date*.

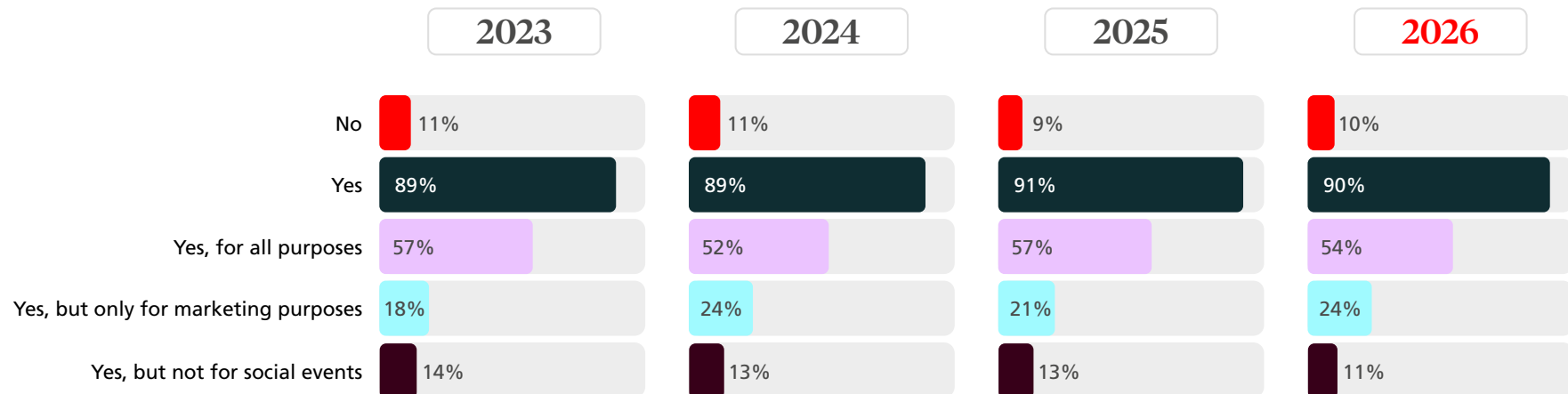
Register processing activities



❗ A small minority (10%) of the companies have not requested consent from their employees for the processing of photos, visual material & audio material.

Companies that have requested consent from their employees for the processing of photos, visual material & audio material have asked consent for all purposes.

Permission for processing photographs, visual and audio material



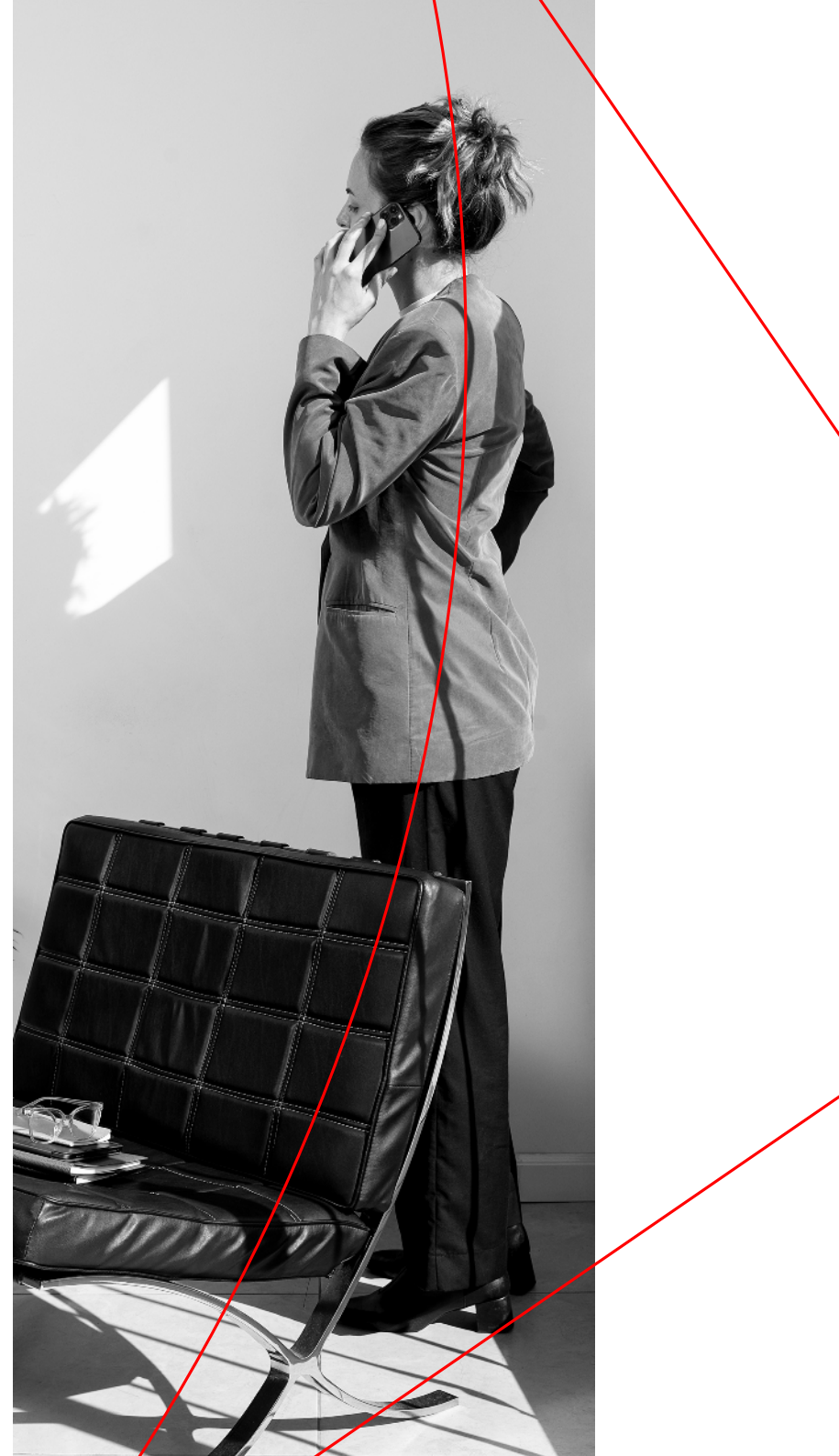
11

DISCRIMINATION IN THE WORKPLACE



Ius Laboris Belgium Global HR Lawyers

Claeys & Engels



11 DISCRIMINATION IN THE WORKPLACE

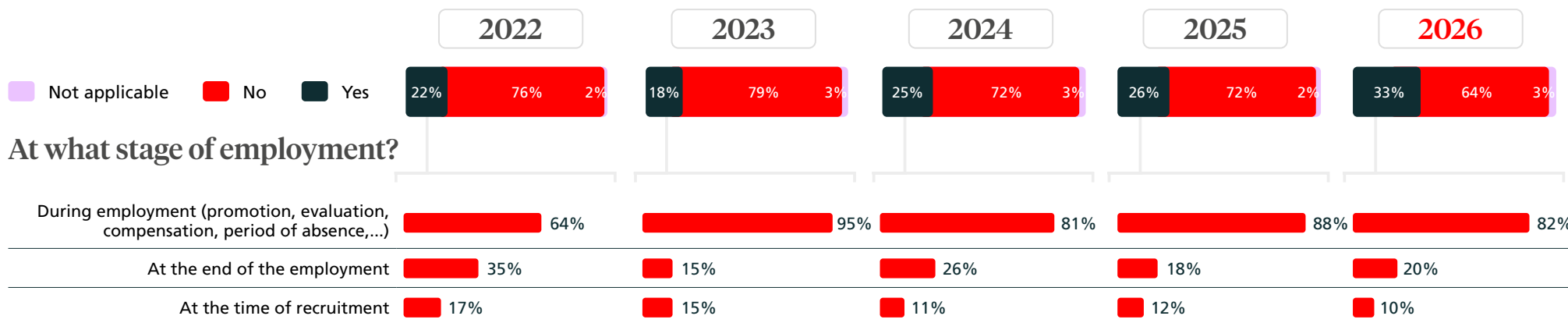
+ 33% companies report having received complaints about discrimination, representing a remarkable increase of 7% compared to previous years.

It is remarkable that we are now facing a higher number of complaints based on discrimination. This is a trend that we need to become more aware of, especially now that legislation concerning the gender pay gap is going to draw more attention to differences between staff members.

Complaints of discrimination continue to come mainly during employment.

For the first time in two years, we observe a slight increase (to 10%) in formal or informal complaints of workplace discrimination reported by a formal or informal witness (a third-party external to the company).

Complaint discrimination received



Complaints related to race or ethnic origin remain the most common (52%).

Complaints based on gender take a strong second place (25%), closely followed by complaints related to health status (22%).

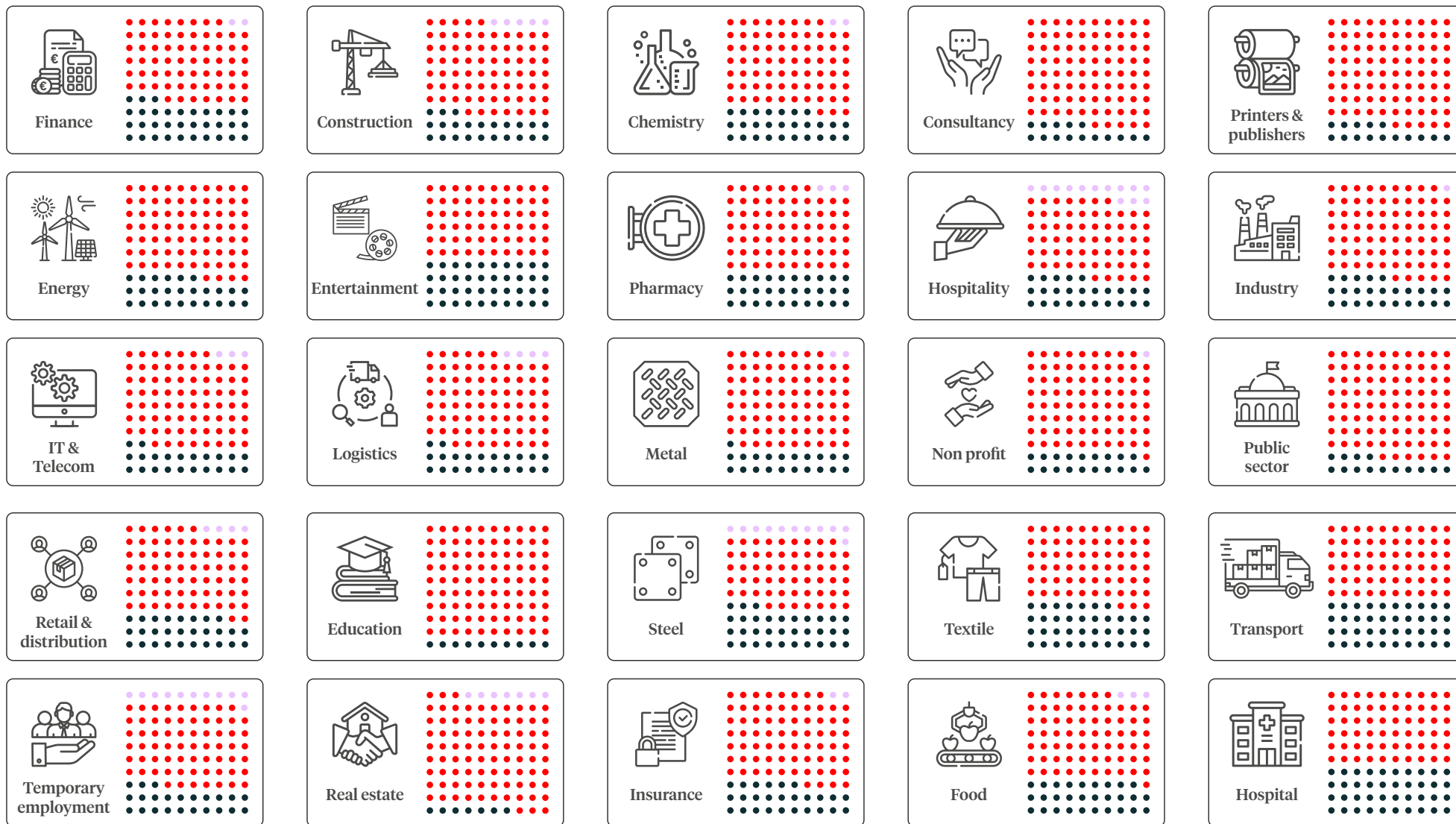
Complaints based on sexual orientation and age have declined significantly.

Complaint discrimination received

	2022	2023	2024	2025	2026
Race or ancestry	52%	53%	47%	55%	52%
Gender	20%	20%	26%	26%	25%
Health	12%	8%	13%	14%	22%
Other	2%	10%	16%	12%	13%
Faith or philosophy of life	14%	18%	12%	19%	9%
Age	14%	20%	21%	6%	9%
Sexual orientation	10%	18%	16%	6%	9%
Syndicated beliefs	12%	10%	4%	5%	6%
Disability	6%	5%	3%	2%	4%

11 DISCRIMINATION IN THE WORKPLACE

Discrimination complaints per sector



Not applicable No Yes

— 12

COMPLIANCE MANAGEMENT



12 COMPLIANCE MANAGEMENT

- 14% of companies noted that breaches of employment law or health and safety legislation were dealt with more swiftly and/or more strictly.

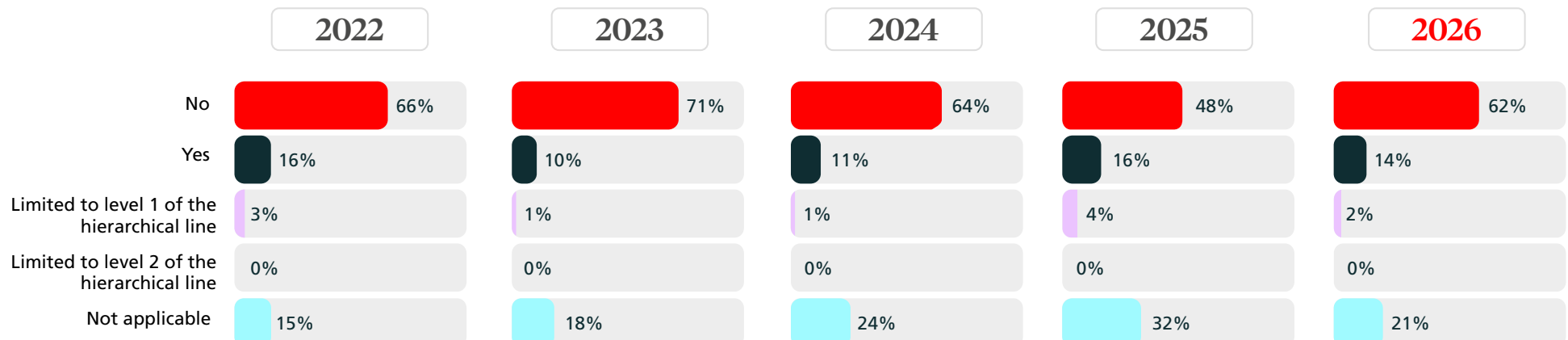
62% of employers state that they have not experienced faster or stricter measures from enforcement authorities in cases of breaches of employment law and/or health and safety legislation (arbo).

14% of employers do experience a faster or stricter approach from enforcement authorities.

In 2026 as well, the social inspection will also carry out random checks in sectors such as transport, construction, hospitality, cleaning, agriculture and horticulture, and the meat processing sector.

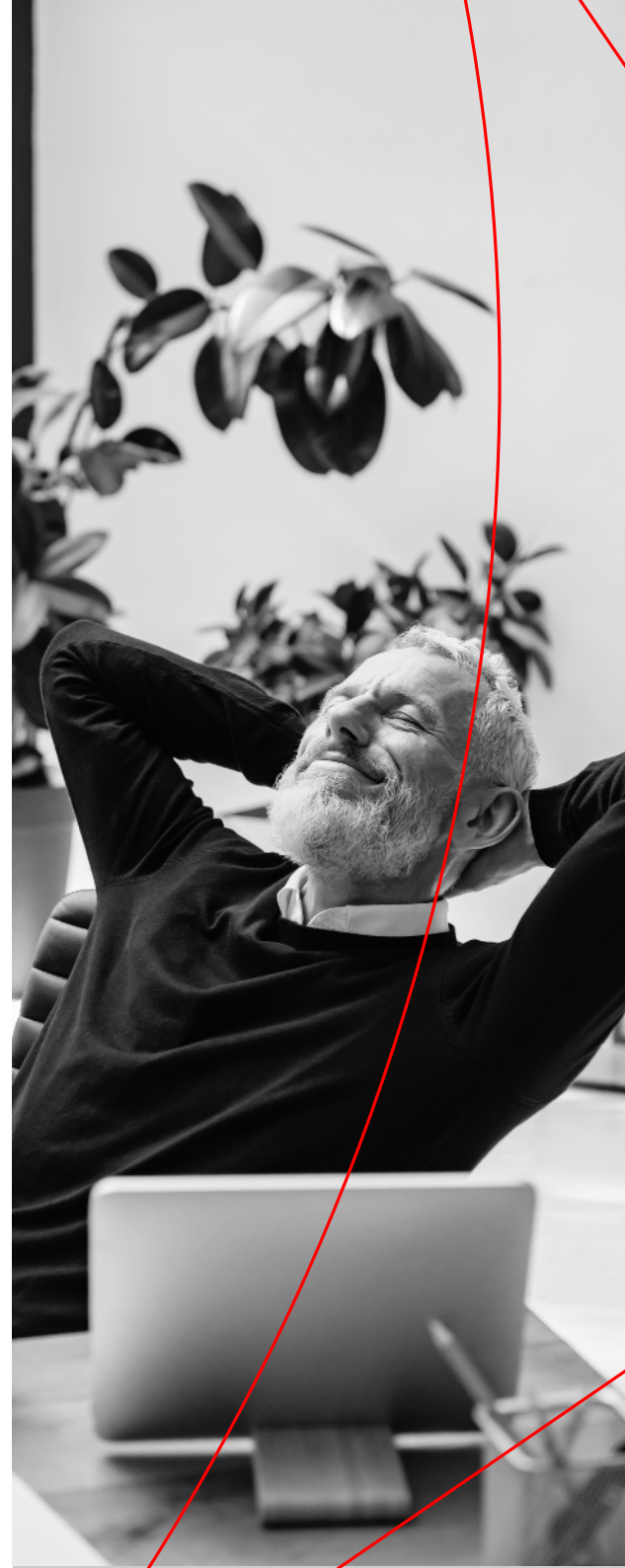
To ensure compliance with employment law and/or health and safety legislation and to avoid potential issues, employers can anticipate these inspections by proactively conducting a social audit. The results of this audit can then be used to quickly address any problems that may arise. Claeys & Engels is happy to assist you with this.

Acting towards violations of labor law/prevention legislation



— 13

WELL-BEING POLICY



13 WELL-BEING POLICY

+ More focus on mental well-being; in particular, on psychosocial well-being and combatting stress and burnout.

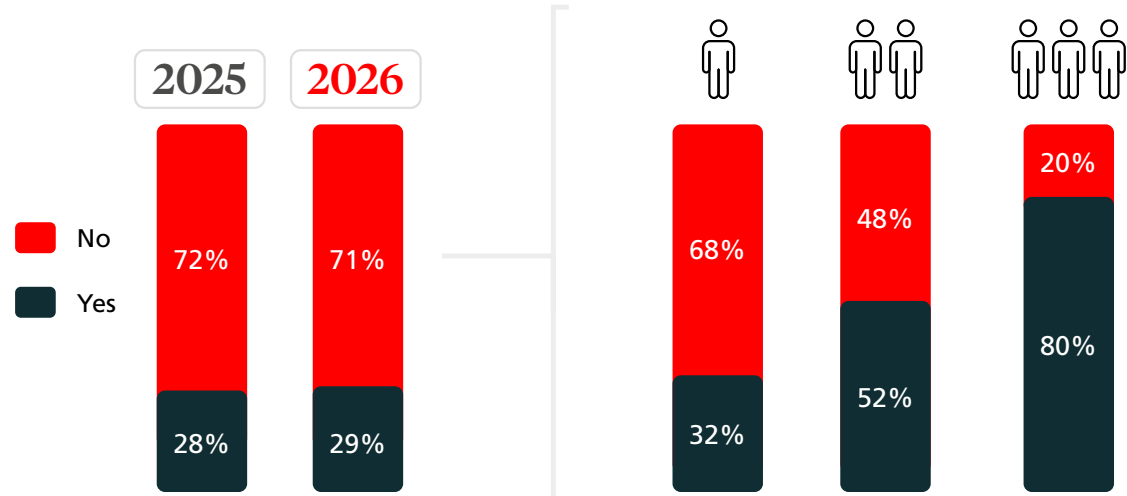
Attention to mental well-being (74%) has reached its highest level in the past four years.

Among the group of companies that place greater emphasis on this, psychosocial well-being and the prevention of stress and burnout are key focus areas (63%).

In 2025, 29% of companies conducted an independent psychosocial risk analysis using the questionnaire method provided by the Federal Public Service Employment, Labour and Social Dialogue.

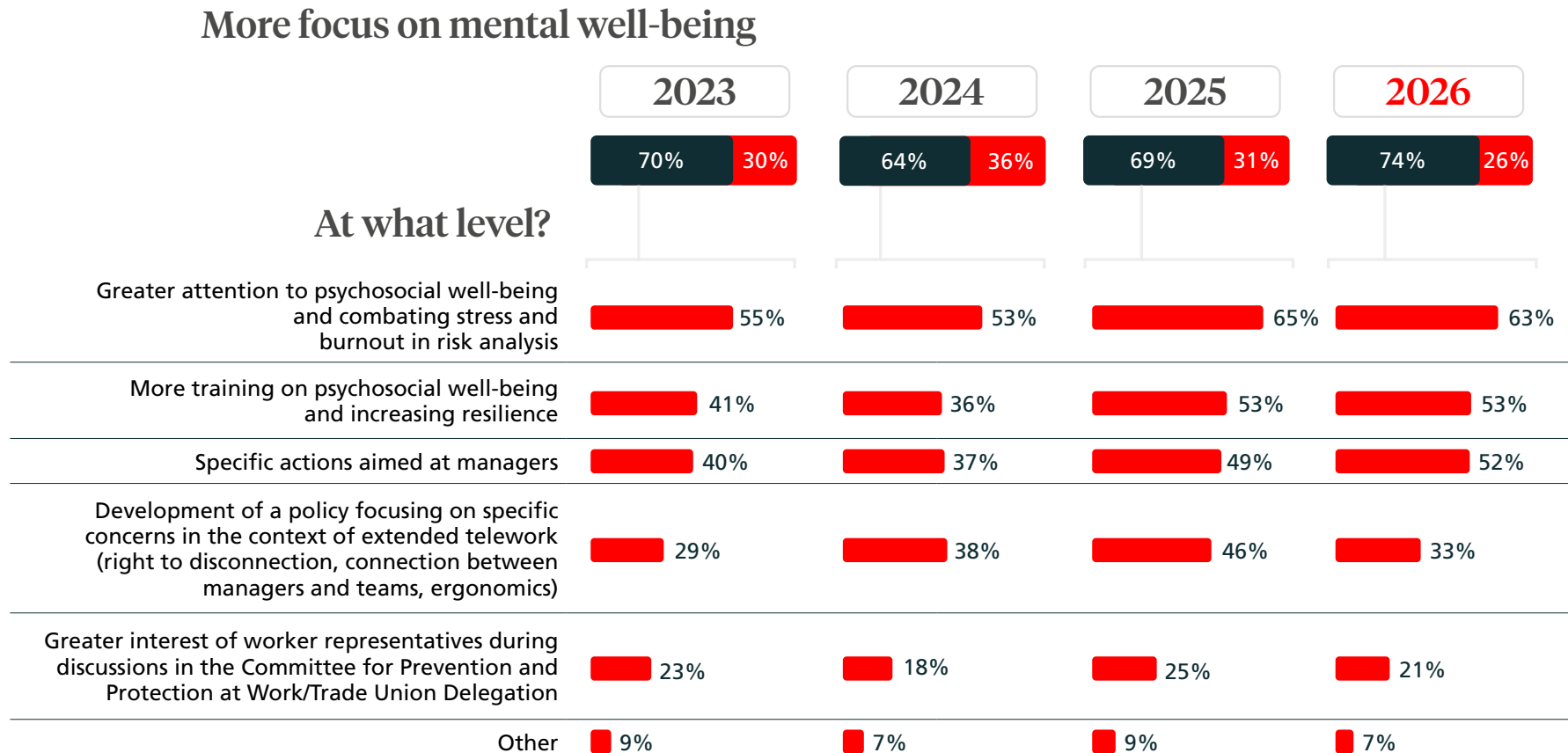
The role of the person of trust* in the workplace is significant: no less than 96% of companies employ a person of trust within their organisation.

Psychosocial risk analysis



For companies with more than 50 employees, it has been mandatory since 1 December 2023 to employ a person of trust.

13 WELL-BEING POLICY



+ 51% of companies indicated that the abolition of the 1-day medical certificate requirement led to more days of absence.

83% of companies consider it a good idea to limit the possibility of being absent on the first day of incapacity for work to a maximum of twice per year. This measure is not yet in force and is currently only a line of thought of the federal government.

An increasing number of SMEs (35%) are also moving away from the exemption of the medical certificate, a trend that has continued in 2025.

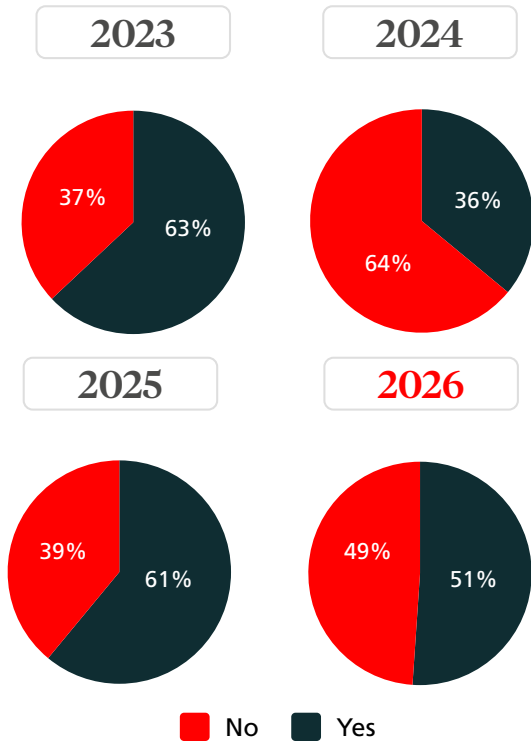
In line with expectations about potential abuse following the

abolition of the 1-day medical certificate requirement, 61% of companies in 2024 indicated that they were worried that the ability to recover sick days during holidays would be abused. However, the figures show that this fear is not

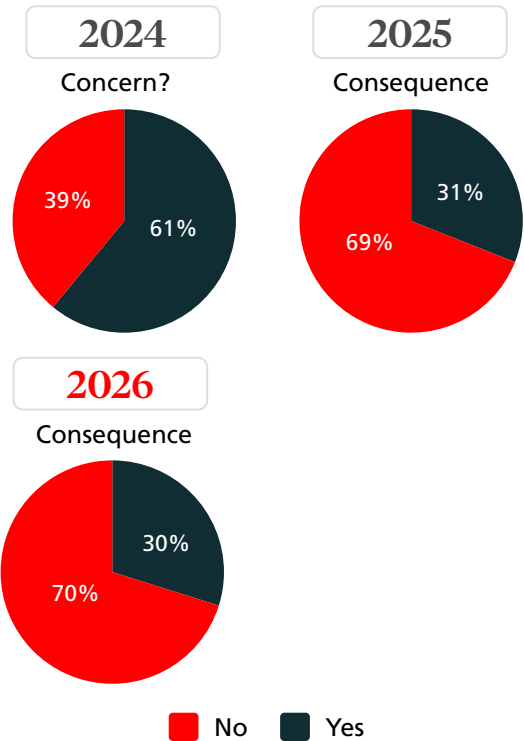
entirely justified: for the second year in a row, misuse is reported in only 30% of cases.



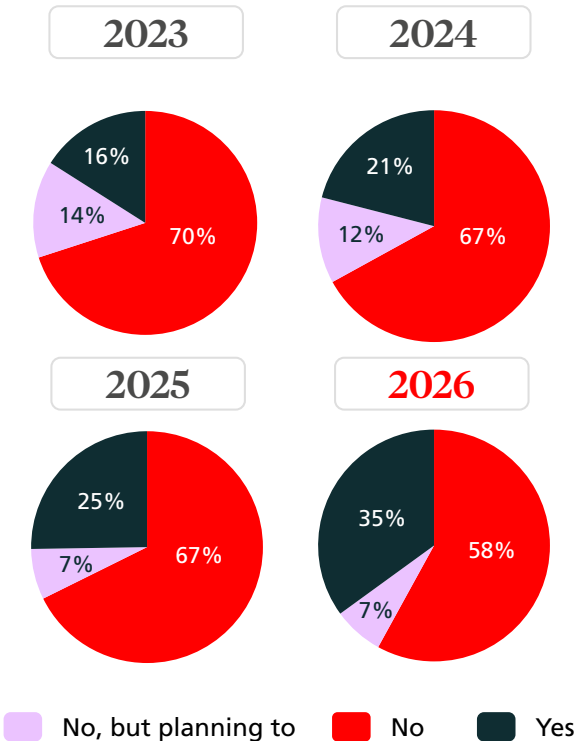
Abolition of medical certificate -abuse?



Recovery of sick days -abuse?



Exemption



— 14

ENVIRON- MENTAL, SOCIAL AND GOVERNANCE CRITERIA (ESG)



14 ENVIRONMENTAL, SOCIAL AND GOVERNANCE CRITERIA (ESG)

+ 59% of companies publish a sustainability report, an increase of 10%.

Of companies with more than 300 employees, 71% publish a report.

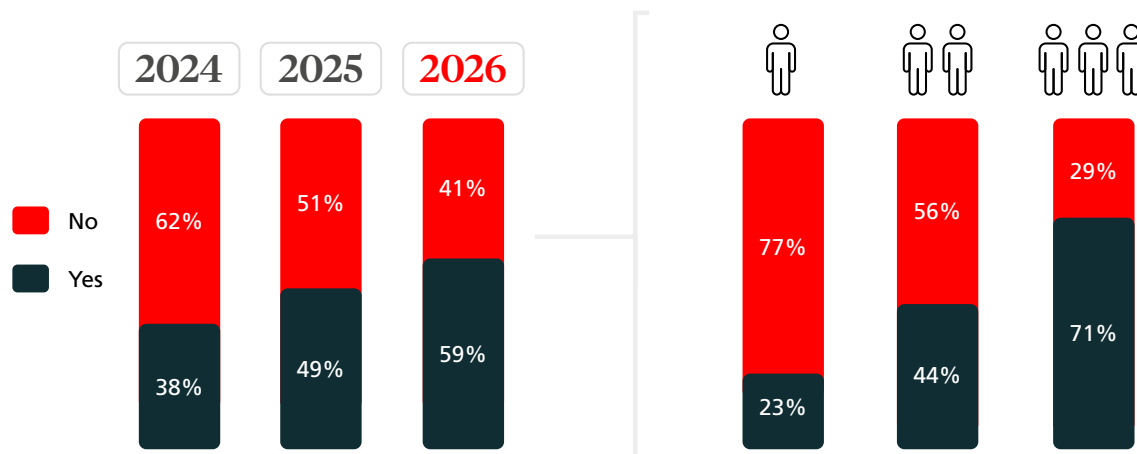
Regarding the section of the report dedicated to social aspects, this year we see a less clear situation compared to last year (when 30% was the highest). Now, the reports either contain less than 15% on social aspects or more than 30%.

Looking at company size, we notice this is mainly due to reports from companies with more than 300 employees, whose reports are much more comprehensive.

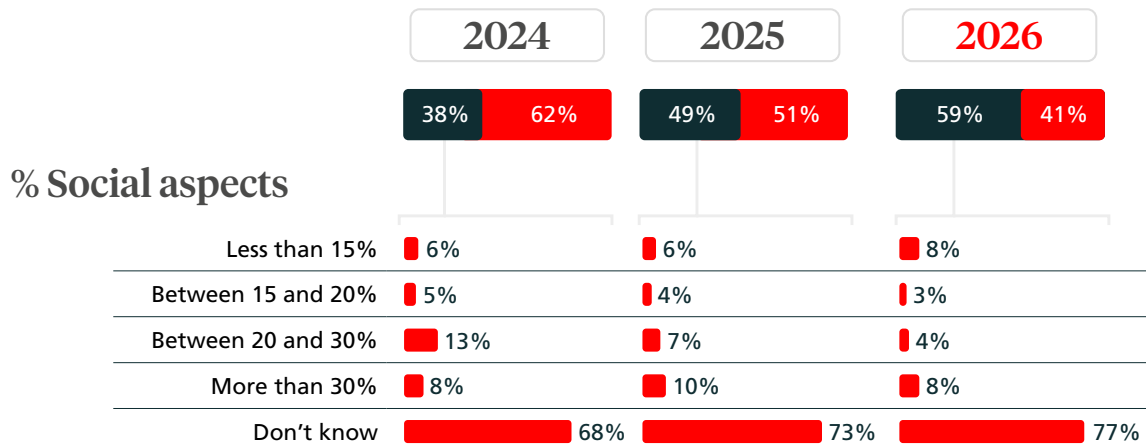
Again this year, we still see many responses where this information does not seem to be known.



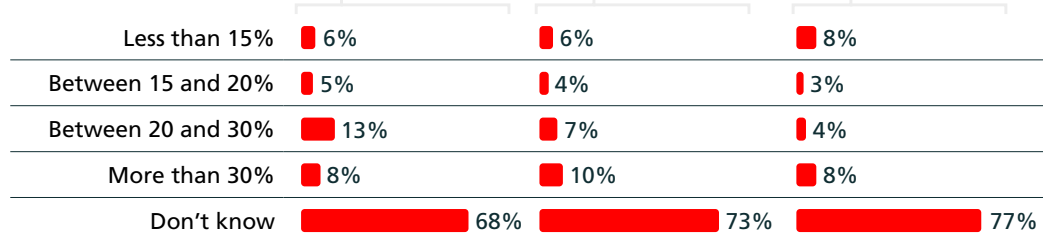
Publication of sustainability report



Publication of sustainability report



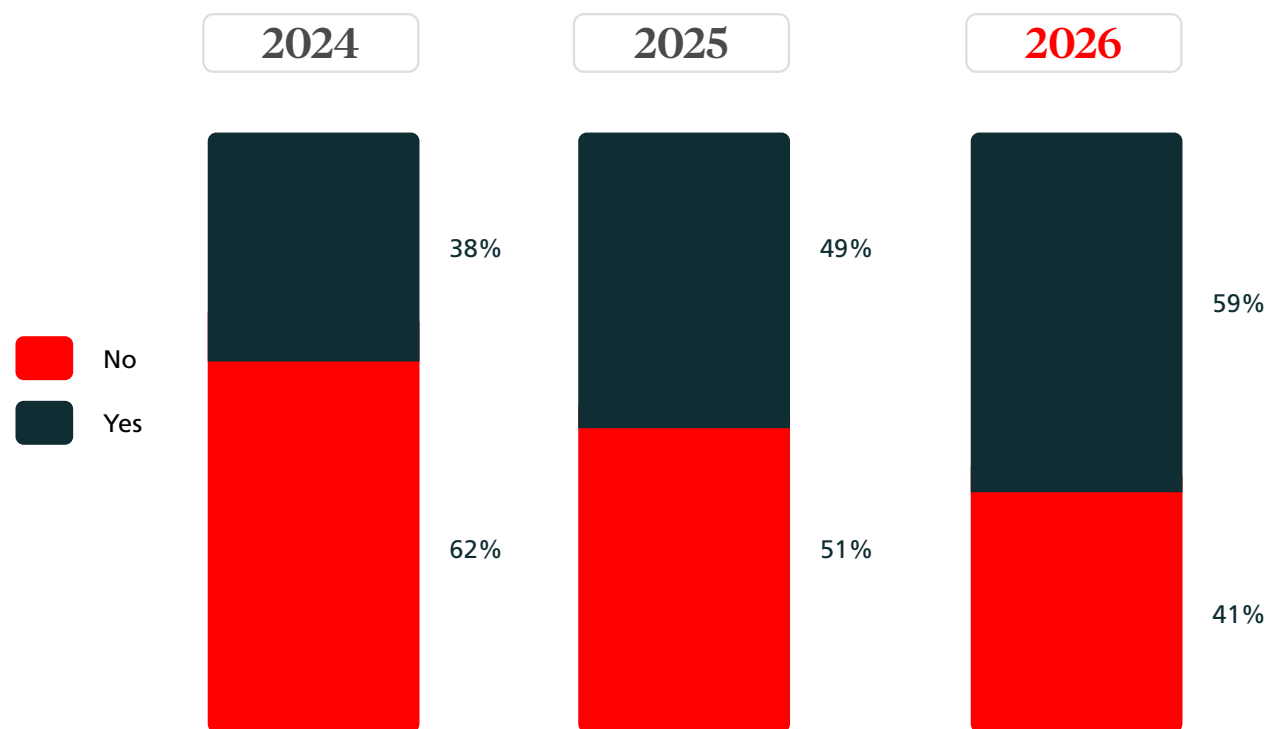
% Social aspects





Even more than last year (59%), companies are pleased that certain measures of CSRD and CR3D are being postponed.

Measures of the CSRD and CR3D



ANNEXES



01 Screening

1 | Language

EMPLOYEES

	TOTAL	0-50	50-300	300+
Dutch speaking	65,54%	58,33%	61,59%	73,23%
French speaking	34,46%	41,67%	38,41%	26,77%

2 | Roles

EMPLOYEES

	TOTAL	0-50	50-300	300+
HR Director	28,62%	11,67%	30,43%	34,65%
HR Manager	27,08%	25,00%	32,61%	22,05%
HR Business Partner	8,31%	6,67%	9,42%	7,87%
HR Officer/Coordinator	3,69%	8,33%	5,07%	/
Payroll Officer	0,92%	3,33%	0,72%	/
Compensation & Benefits Manager	7,69%	/	4,35%	14,96%
Responsible Social Relations	1,85%	/	/	4,72%
CEO Managing Director	10,15%	25,00%	8,70%	4,72%
Financial Director	4,00%	13,33%	2,17%	1,57%
In-house Director	4,00%	1,67%	1,45%	7,87%
Other	3,69%	5,00%	5,07%	1,57%

3 | Company size

	TOTAL
More than 1.000	16,62%
Between 500 and 1.000	13,23%
Between 300 and 500	9,23%
Between 200 and 300	10,77%
Between 100 and 200	15,38%
Between 50 and 100	16,31%
Between 10 and 50	15,38%
Between 5 and 10	2,46%
Fewer than 5	0,62%



01 Screening

4 | Company sector of activity

EMPLOYEES

	TOTAL	0-50	50-300	300+
Banking / Financial Sector	6,77%	11,67%	4,35%	7,09%
Construction	5,85%	8,33%	5,07%	5,51%
Chemical	7,38%	1,67%	10,14%	7,09%
Consultancy	4,92%	11,67%	3,62%	3,15%
Printing & Publishing	0,62%	/	0,72%	0,79%
Energy	2,46%	1,67%	2,17%	3,15%
Entertainment & Media	0,62%	/	0,72%	0,79%
Pharmaceuticals	1,54%	/	2,17%	1,57%
HORECA	0,92%	/	2,17%	/
Industrial	9,85%	8,33%	8,70%	11,81%
IT & Telecom	5,23%	6,67%	7,97%	1,57%
Logistics	3,38%	1,67%	5,07%	2,36%
Metal	8,31%	3,33%	10,87%	7,87%
Non-profit	3,08%	5,00%	4,35%	0,79%
Public Sector	1,85%	3,33%	1,45%	1,57%
Retail & Distribution	11,38%	10,00%	9,42%	14,17%
Schools & Education	1,23%	1,67%	2,17%	/
Steel Production	0,31%	/	/	0,79%
Textiles	0,92%	/	/	2,36%
Transportation	1,54%	1,67%	0,72%	2,36%
Temporary Agency Work	1,23%	1,67%	/	2,36%
Real Estate	0,92%	3,33%	0,72%	/
Insurance	1,85%	/	1,45%	3,15%
Food Sector	5,85%	6,67%	5,07%	6,30%
Hospital	1,54%	/	/	3,94%
Other	10,46%	11,67%	10,87%	9,45%

02 HR Trends 2025

Which of the following do you see as the main challenges for 2026 (choose up to 5 answers)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Harmonization of employment and salary conditions	39,69%	31,67%	39,86%	43,31%
Data Privacy and Data Protection (GDPR)	6,15%	6,67%	6,52%	5,51%
Employment of older workers (CBA no. 104)	9,23%	6,67%	7,97%	11,81%
Digitalisation and innovation	35,08%	38,33%	27,54%	41,73%
Training of personnel	35,08%	18,33%	44,93%	32,28%
Pension plans (rate decrease group insurance, harmonisation workers-employees,...)	9,23%	11,67%	7,97%	9,45%
Attractive remuneration policy	54,77%	60,00%	55,07%	51,97%
Maintaining cohesion in the face of expanded telework policies and hybrid working (in Belgium and abroad)	12,62%	18,33%	13,04%	9,45%
Flexible workforce	11,08%	10,00%	10,14%	12,60%
Mobility (transition to green modes of transportation)	16,31%	20,00%	15,94%	14,96%
Environmentally friendly policies	2,46%	3,33%	2,90%	1,57%
Diversity of the workforce	8,00%	1,67%	7,97%	11,02%
Well-being and mental resilience of employees	36,31%	25,00%	42,03%	35,43%
ESG reporting	9,23%	5,00%	7,97%	12,60%
Recruitment of new personnel	42,15%	41,67%	42,03%	42,52%
Retention of existing personnel	40,00%	35,00%	40,58%	41,73%
Cost reduction	38,15%	33,33%	37,68%	40,94%
Well-being at work	23,08%	35,00%	23,19%	17,32%
Private Investigation	4,62%	/	3,62%	7,87%



03 Recruitment policy

Is your company struggling to get job openings filled?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	65,23%	51,67%	61,59%	75,59%
No	34,77%	48,33%	38,41%	24,41%

What is the average time leading up to filling an open position?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Less than 20 days	6,46%	8,33%	7,97%	3,94%
Between 20 and 60 days	48,00%	50,00%	53,62%	40,94%
Between 60 and 180 days	37,23%	31,67%	28,99%	48,82%
More than 180 days	4,62%	3,33%	5,80%	3,94%
We are not getting the vacancies filled	3,69%	6,67%	3,62%	2,36%

Do you plan to use any of the following for your recruitment purposes in 2026 (multiple answers possible)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Employment contracts of limited duration	34,15%	23,33%	36,23%	37,01%
Employment contracts of indefinite duration	72,92%	66,67%	70,29%	78,74%
Outsourcing (working with subcontractor employees)	29,54%	15,00%	26,81%	39,37%
Temporary workers	50,15%	35,00%	46,38%	61,42%
Self-employed for operational assignments	32,00%	20,00%	31,16%	38,58%
Self-employed for management positions	20,62%	11,67%	22,46%	22,83%
Management Company	11,08%	1,67%	10,14%	16,54%
Foreign employees	26,46%	18,33%	23,91%	33,07%
Platform employees ("gig economy")	0,92%	/	0,72%	1,57%
Other	2,46%	3,33%	2,17%	2,36%
Not applicable	7,69%	11,67%	7,97%	5,51%



04 Compensation & Benefits

Are you experiencing pressure to grant a greater number of different forms of variable pay to employees?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	65,23%	51,67%	61,59%	75,59%
No	34,77%	48,33%	38,41%	24,41%

What forms of variable pay does your company grant to its employees (multiple options are possible)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Cash Bonus	45,64%	37,93%	40,23%	54,43%
Stock Options	15,38%	6,90%	14,94%	18,99%
Warrants	53,33%	27,59%	54,02%	62,03%
Collective bonus CBA no. 90	52,82%	37,93%	47,13%	64,56%
Profit participation/profit premium (Law 22 May 2001)	13,33%	17,24%	10,34%	15,19%
Bonus Pension Plan	22,56%	24,14%	19,54%	25,32%
Mobility budget or other mobility solutions (bicycle allowance, car, etc.)	45,64%	34,48%	40,23%	55,70%
Other	7,18%	6,90%	5,75%	8,86%
Not applicable	8,21%	13,79%	9,20%	5,06%

Does your company also grant "well-being benefits" to its employees (such as extra vacation time, mentoring, etc.)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	60,00%	43,33%	57,25%	70,87%
No	35,69%	45,00%	39,86%	26,77%
Not applicable	4,31%	11,67%	2,90%	2,36%

Does your company have a cafeteria plan (flexible reward)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	39,69%	16,67%	35,51%	55,12%
No	55,38%	68,33%	61,59%	42,52%
Not applicable	4,92%	15,00%	2,90%	2,36%

Do you plan to implement this?

	TOTAL	0-50	50-300	300+
Yes	23,33%	24,39%	22,35%	24,07%
No	68,33%	65,85%	69,41%	68,52%
Not applicable	8,33%	9,76%	8,24%	7,41%



04 Compensation & Benefits

Have you implemented the mobility budget?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes, this was planned	23,38%	15,00%	20,29%	30,71%
Yes, the current trends have compelled us to make this a priority	16,62%	13,33%	15,94%	18,90%
No	44,92%	55,00%	50,00%	34,65%
We have introduced alternative mobility measures outside of the mobility budget (Law 17 March 2019)	8,31%	1,67%	6,52%	13,39%
Not applicable	6,77%	15,00%	7,25%	2,36%

The federal government wants to reform the mobility budget into a mobility budget for everyone. Among other things, the intention is that the mobility budget will by default be offered to all employees entitled to a company car, and that it would replace the employer's existing arrangements for commuting and private travel. Do you consider this a good initiative?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	57,23%	51,67%	62,32%	54,33%
No	42,77%	48,33%	37,68%	45,67%

The bicycle allowance was generalised as from 1 May 2023. How many people claimed a bicycle allowance in 2025?

EMPLOYEES

	TOTAL	0-50	50-300	300+
0	16,62%	40,00%	15,22%	7,09%
From 1 to 5	25,54%	43,33%	32,61%	9,45%
From 6 to 25	23,08%	16,67%	26,81%	22,05%
From 26 to 100	21,23%	/	23,91%	28,35%
More than 100	13,54%	/	1,45%	33,07%

To what extent is climate change affecting your approach to mobility?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Certainly not	10,46%	20,00%	11,59%	4,72%
Rather not	33,54%	31,67%	33,33%	34,65%
Rather yes	38,77%	38,33%	38,41%	39,37%
It certainly did	17,23%	10,00%	16,67%	21,26%



04 Compensation & Benefits

What measures is your company taking because of climate change (multiple answers possible)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Teleworking policy	72,53%	65,52%	61,84%	85,71%
Smaller cars	12,64%	6,90%	11,84%	15,58%
Less polluting cars	87,36%	72,41%	84,21%	96,10%
Company bikes	32,42%	20,69%	27,63%	41,56%
Termination of company cars	2,75%	3,45%	3,95%	1,30%
Reduce business travel and meetings	40,66%	34,48%	40,79%	42,86%
Paperless office	43,96%	48,28%	36,84%	49,35%
Bonus related to "green" targets	12,64%	10,34%	3,95%	22,08%
Other	7,69%	10,34%	5,26%	9,09%
Not applicable	3,30%	6,90%	5,26%	/

Is your company taking advantage of the partial exemption from the obligation to pay withholding tax on professional income?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	56,00%	23,33%	55,80%	71,65%
No	44,00%	76,67%	44,20%	28,35%

Did the rate reductions that group insurers have made in branch 21 group insurances in recent years impact your group insurance?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes, we are considering (partially) switching to a branch 23 group insurance policy	11,08%	6,67%	7,97%	16,54%
Yes, we are considering switching to multi-employer pension fund	1,23%	3,33%	1,45%	/
Yes, we are considering setting up our own pension fund	0,31%	/	/	0,79%
Yes, others	6,77%	5,00%	6,52%	7,87%
No	60,92%	53,33%	66,67%	58,27%
Not applicable	19,69%	31,67%	17,39%	16,54%

In what way (multiple answers possible)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Shift work / night work	61,54%	21,43%	49,35%	78,02%
Research and Development	54,40%	64,29%	48,05%	58,24%
Overtime	57,69%	35,71%	49,35%	68,13%
Other	2,75%	7,14%	2,60%	2,20%



04 Compensation & Benefits

Article 275/5 of the ITC92 provides a partial exemption from withholding tax for shift work. One of the conditions is that successive shifts must perform the same work. Companies that engage in shift work but found this condition problematic can now use a temporary “pro rata” arrangement. Has your company taken advantage of this arrangement?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	24,18%	14,29%	14,29%	34,07%
No	45,60%	35,71%	49,35%	43,96%
Not applicable	30,22%	50,00%	36,36%	21,98%

How many days of training do your employees currently receive on average per year?

EMPLOYEES

	TOTAL	0-50	50-300	300+
0	0,62%	1,67%	0,72%	/
1	6,46%	11,67%	7,97%	2,36%
2	17,23%	16,67%	18,84%	15,75%
3	21,54%	23,33%	23,19%	18,90%
4	16,00%	10,00%	13,04%	22,05%
5	26,77%	30,00%	27,54%	24,41%
6-9	6,77%	/	7,25%	9,45%
10 or more	4,62%	6,67%	1,45%	7,09%

The Federal Learning Account system has already been postponed several times. Are you in favour of abolishing the Federal Learning Account?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	89,54%	85,00%	87,68%	93,70%
No	10,46%	15,00%	12,32%	6,30%

Does your company have a written pay policy/remuneration policy approved by the board of directors?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes, but only for some of the employees (e.g. management or other category)	13,23%	8,33%	9,42%	19,69%
Yes, for all employees	28,62%	11,67%	28,99%	36,22%
No, there is a pay policy but this is a rather informal document	28,31%	25,00%	28,99%	29,13%
No, there is no documented pay policy	22,46%	38,33%	23,19%	14,17%
Not applicable	7,38%	16,67%	9,42%	0,79%



04 Compensation & Benefits

Has the number of workers who have flexi jobs alongside their regular jobs increased?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes, by 5%	12,31%	6,67%	13,77%	13,39%
Yes, by 10%	9,54%	5,00%	11,59%	9,45%
Yes, by 15%	1,54%	/	0,72%	3,15%
Yes, by 20%	1,54%	1,67%	2,17%	0,79%
Yes, by more than 20	/	/	/	/
No	75,08%	86,67%	71,74%	73,23%

The Summer Agreement provides for a limitation of 'salary swaps' to a maximum of 20% of the annual gross salary. Are you concerned that this proposal will have a significant impact on your compensation policy?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	22,15%	25,00%	18,12%	25,20%
No	77,85%	75,00%	81,88%	74,80%

As of 1 January 2026, employers may increase the maximum value of a meal voucher by 2 euros. Do you intend to do so?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	47,38%	46,67%	49,28%	45,67%
No	46,15%	45,00%	43,48%	49,61%
Not applicable	6,46%	8,33%	7,25%	4,72%



05 Pay Transparency Directive

The Pay Transparency Directive was adopted in 2023 and will require many companies to report pay data for the first time in 2027, based on the figures for 2026. Has your company already taken measures to enhance pay transparency?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	45,54%	15,00%	44,20%	61,42%
No	31,08%	35,00%	31,88%	28,35%
Not applicable	6,15%	23,33%	3,62%	0,79%
I don't know (the measure is not yet clear to me).	17,23%	26,67%	20,29%	9,45%

Do you ask a candidate about their salary history?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes, I explicitly ask what the person earned at their previous employer	31,08%	28,33%	31,88%	31,50%
Not really, I ask about the person's expectations regarding compensation	61,54%	61,67%	62,32%	60,63%
No, I do not ask any questions about this	7,38%	10,00%	5,80%	7,87%

What measures have you taken to improve pay transparency?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Publication of a report on the website	2,03%	/	4,92%	/
Report for the trade union delegation	10,14%	/	13,11%	8,97%
Informing candidates about the salary scales for the position they are applying for	29,73%	33,33%	34,43%	25,64%
Modification of the job classifications	42,57%	44,44%	42,62%	42,31%
Analysis of the pay policy	87,16%	88,89%	90,16%	84,62%
Identifying any pay gaps (and adjusting them if necessary)	70,27%	66,67%	70,49%	70,51%
Other	8,78%	11,11%	6,56%	10,26%

Do you plan to seek external advice to implement the Directive in your organisation, and if so, what type of advice?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Advice via a law firm	21,23%	21,67%	23,19%	18,90%
Advice via a consultancy firm	15,38%	10,00%	11,59%	22,05%
Advice via a payroll/social secretariat	31,38%	31,67%	39,13%	22,83%
Other	5,85%	6,67%	6,52%	4,72%
No, not planning to	39,08%	41,67%	35,51%	41,73%



06 Working hours

Do you use gliding timetables in your business?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	69,85%	60,00%	68,84%	75,59%
No	25,85%	31,67%	26,81%	22,05%
Not applicable	4,31%	8,33%	4,35%	2,36%

According to which framework?

EMPLOYEES

	TOTAL	0-50	50-300	300+
The old framework	7,05%	2,78%	6,32%	9,38%
The new legal system ("Peeters Act")	32,16%	22,22%	33,68%	34,38%
Beyond the legal limits	8,81%	5,56%	11,58%	7,29%
We work in the same way as before	43,61%	52,78%	37,89%	45,83%
Other system	2,20%	8,33%	1,05%	1,04%
Not applicable	6,17%	8,33%	9,47%	2,08%

In that context, do you provide a time tracking system?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	61,50%	51,52%	55,81%	70,21%
No	38,50%	48,48%	44,19%	29,79%

What system do you use (multiple answers possible)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Badge system	68,70%	35,29%	77,08%	71,21%
GPS tracker	4,58%	/	10,42%	1,52%
Login on PC / smartphone	29,77%	23,53%	29,17%	31,82%
Timesheets to be completed by employee	20,61%	35,29%	20,83%	16,67%
Deviations from the "standard hours" to be recorded by the employee in the database	13,74%	17,65%	10,42%	15,15%
Other	2,29%	5,88%	2,08%	1,52%



06 Working hours

Do you currently have a teleworking policy in your company?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	84,31%	70,00%	82,61%	92,91%
No	15,69%	30,00%	17,39%	7,09%

How many days of teleworking does your company allow for full-time employment?

EMPLOYEES

	TOTAL	0-50	50-300	300+
One day a week	21,90%	21,43%	25,44%	18,64%
Two days a week	45,26%	42,86%	44,74%	46,61%
Three days a week	17,52%	19,05%	14,04%	20,34%
Four days a week	3,28%	4,76%	4,39%	1,69%
Five days a week	0,73%	2,38%	/	0,85%
Other	11,31%	9,52%	11,40%	11,86%

Have you adjusted the number of allowed telework days in 2025?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	10,15%	6,67%	10,14%	11,81%
No	2,46%	1,67%	2,17%	3,15%
This has not changed over the past year	87,38%	91,67%	87,68%	85,04%

Do you plan to change the number of telework days in 2026?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes, decrease	10,46%	6,67%	13,77%	8,66%
Yes, increase	1,23%	1,67%	0,72%	1,57%
No, not planning to change	88,31%	91,67%	85,51%	89,76%

How do you track (monitor) telework?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Electronic time clock	14,60%	9,52%	12,28%	18,64%
Agreements on accessibility	24,45%	16,67%	27,19%	24,58%
Daily or weekly performance report	2,19%	2,38%	1,75%	2,54%
Other	9,49%	16,67%	5,26%	11,02%
We do not track performance, but only assess based on results	49,27%	54,76%	53,51%	43,22%



06 Working hours

Do you pay allowances for teleworking (desk allowance, internet allowance and/or private PC allowance)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	78,10%	80,95%	75,44%	79,66%
No	21,90%	19,05%	24,56%	20,34%

How much is this allowances?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Less than EUR 50 per month	38,32%	17,65%	34,88%	48,94%
EUR 50 to 100 per month	28,04%	23,53%	27,91%	29,79%
EUR 100 to 150 per month	25,23%	32,35%	31,40%	17,02%
We pay the 3 maximum fees	8,41%	26,47%	5,81%	4,26%

Does your company reimburse you for the purchase of home office equipment (office chair, desk, cabinet, lamp, etc.)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	15,33%	23,81%	17,54%	10,17%
No	84,67%	76,19%	82,46%	89,83%

On what basis does your company repay these purchases?

EMPLOYEES

	TOTAL	0-50	50-300	300+
On the basis of expense claims with a ceiling	61,90%	70,00%	65,00%	50,00%
Based on a fixed budget to be justified on expense claims of less than EUR 50 per month	2,38%	/	5,00%	/
Other	35,71%	30,00%	30,00%	50,00%

The Summer Agreement provides for the abolition of the minimum working time and the introduction of annualised working hours, enabling more flexible 'accordion-style' schedules. The ban on Sunday work, night work and work on public holidays would also be lifted. Would you consider this a positive development?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	62,15%	38,33%	61,59%	74,02%
No	13,23%	16,67%	13,04%	11,81%
Not applicable	24,62%	45,00%	25,36%	14,17%



06 Working hours

How quickly do you currently inform your part-time workers about their variable hourly schedules?

EMPLOYEES

	TOTAL	0-50	50-300	300+
The day before an adjustment	1,54%	1,67%	2,17%	0,79%
Three days for an adjustment	2,46%	3,33%	2,17%	2,36%
One week for an adjustment	9,85%	3,33%	9,42%	13,39%
Two weeks for an adjustment	9,54%	3,33%	8,70%	13,39%
Other	4,62%	1,67%	3,62%	7,09%
Not applicable	72,00%	86,67%	73,91%	62,99%

The rule requiring the weekly working time to be at least one-third of a full-time schedule will be abolished. It would therefore become entirely possible to conclude part-time contracts representing less than one-third of full-time hours, without relying on one of the exceptions currently provided for in the legislation. Would you consider this a positive development?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	48,31%	43,33%	47,83%	51,18%
No	12,62%	6,67%	8,70%	19,69%
Not applicable	39,08%	50,00%	43,48%	29,13%

Employees have the option to request a four-day workweek. How many requests did you receive in 2025?

EMPLOYEES

	TOTAL	0-50	50-300	300+
0	76,89%	86,05%	74,07%	76,00%
1	9,96%	11,63%	13,89%	5,00%
2	5,18%	2,33%	4,63%	7,00%
4	0,40%	/	/	1,00%
5	2,39%	/	3,70%	2,00%
6	0,40%	/	0,93%	/
8	0,40%	/	/	1,00%
10 of meer	4,38%	/	2,78%	8,00%



06 Working hours

The Summer Agreement plans to introduce a voluntary overtime regime. This system, applicable across all sectors, would allow for up to 360 voluntary overtime hours without justification, of which 240 hours may be performed without overtime pay, or compensatory rest, with gross pay equal to net (i.e., no social contributions or personal income tax). It would be based on a written agreement between employee and employer, which could be terminated at any time. Would you use this regime?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	55,38%	35,00%	57,25%	62,99%
No	44,62%	65,00%	42,75%	37,01%

Since 1 January 2025, students are allowed to work up to 650 hours per year. Because of this change, have you relied more on students to meet staffing needs?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	27,08%	16,67%	28,26%	30,71%
No	57,85%	51,67%	55,80%	62,99%
Not applicable	15,08%	31,67%	15,94%	6,30%



07 Policy long-term sick leave

Have you developed a policy for the reintegration of your long-term sick employees?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	58,46%	31,67%	57,25%	72,44%
No	36,00%	53,33%	36,96%	26,77%
Not applicable	5,54%	15,00%	5,80%	0,79%

Have you started a reintegration process for one or more employees in the past 12 months?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	59,69%	21,67%	55,80%	81,89%
No	40,31%	78,33%	44,20%	18,11%

The federal government plans to encourage employers and their prevention services to adopt active sick leave policies, creating a work environment that minimises long-term sick leave and ensures regular contact and monitoring of sick employees. Are you concerned about the potential administrative burden?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	77,23%	65,00%	75,36%	85,04%
No	22,77%	35,00%	24,64%	14,96%

In how many cases was the employee able to successfully resume (in his/her previous job or in a modified job)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
1	35,10%	70,00%	54,84%	15,19%
2	21,85%	20,00%	27,42%	17,72%
3	8,61%	10,00%	9,68%	7,59%
4	4,64%	/	4,84%	5,06%
5	9,27%	/	/	17,72%
6	1,99%	/	1,61%	2,53%
7	0,66%	/	/	1,27%
8	/	/	/	/
9	/	/	/	/
10 or more	17,88%	/	1,61%	32,91%

The federal government wants to allow employers, with the employee's consent, to initiate a reintegration process from the very first day of an employee's sick leave. Do you believe this would be a good measure?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	53,85%	48,33%	51,45%	59,06%
No	46,15%	51,67%	48,55%	40,94%



07 Policy long-term sick leave

The federal government plans to grant the right to 30 days of guaranteed pay only after 8 weeks of work following a relapse after illness. Do you think this is a good measure?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	77,54%	70,00%	73,91%	85,04%
No	22,46%	30,00%	26,09%	14,96%



08 Employee privacy

What happens in terms of following up the e-mails of an employee who is unexpectedly absent?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Nothing, because employees are still expected to follow up on them remotely	4,32%	5,88%	3,05%	5,04%
In this case, employees are required to establish an out-of-office indicating who can be contacted until work resumes	85,71%	80,39%	84,73%	89,08%
Someone internal gets access to the absent employee's inbox to ensure follow-up or the e-mails are automatically forwarded to someone for further follow-up	9,97%	13,73%	12,21%	5,88%
Not applicable	3,95	5,97	3,45	3,42

Have you developed a procedure in case of employee departures in line with the decision of the Data Protection Authority?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	62,15%	45,00%	60,14%	72,44%
No	37,85%	55,00%	39,86%	27,56%

Do you provide transparent information to employees concerning under what circumstances and to what extent their activities on their computers can be monitored?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes, there is a clear e-monitoring policy	40,62%	28,33%	37,68%	49,61%
No, all data is logged, but employees are not informed of when our company can check it	12,62%	5,00%	15,94%	12,60%
Not applicable. Our company does not engage in e-monitoring	46,77%	66,67%	46,38%	37,80%

Do you provide transparent information to employees about the circumstances in which and the extent to which their professional journeys by car can be monitored via GPS?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes, there is a clear GPS monitoring policy	15,08%	11,67%	14,49%	17,32%
No, all data is logged, but the employees are not informed about when our company can check it	2,46%	3,33%	2,90%	1,57%
Not applicable. Our company does not engage in GPS monitoring	82,46%	85,00%	82,61%	81,10%



08 Employee privacy

As a result of the new legislation on private investigations, an employer who wishes to conduct a private investigation into one of their employees must first implement an internal investigation policy. Are you planning to draft such a 'policy'?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	29,54%	13,33%	23,19%	44,09%
No	70,46%	86,67%	76,81%	55,91%

If your company has 20 or more employees, how have you implemented the right to disconnect?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Through a company collective agreement	12,31%	/	10,87%	19,69%
Through an amendment to the labour regulations	51,69%	40,00%	66,67%	40,94%
Basic rules in collective agreement or labour regulations and individual policy	22,15%	18,33%	18,84%	27,56%
Other	8,00%	8,33%	4,35%	11,81%
Not applicable / fewer than 20 employees	8,62%	38,33%	2,17%	1,57%

Have you implemented training sessions or awareness-raising initiatives to support the right to disconnect?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	31,69%	21,67%	31,88%	36,22%
No	68,31%	78,33%	68,12%	63,78%

Have you developed a system for reporting abuse in your company?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	79,69%	48,33%	81,88%	92,13%
No	20,31%	51,67%	18,12%	7,87%

Which internal channels have you established?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Physical meeting/conversation	58,69%	48,28%	58,41%	61,54%
Phone	59,07%	75,86%	55,75%	58,12%
E-mail	27,03%	27,59%	27,43%	26,50%
Hotline	61,78%	75,86%	65,49%	54,70%
App	82,24%	82,76%	87,61%	76,92%
Voice message system	96,53%	93,10%	98,23%	95,73%
Other	93,82%	93,10%	92,92%	94,87%



09 Data protection

Do you have a fully developed data protection policy in the company (Privacy Policy) with instructions for employees on how to comply with the GDPR while working and with a description of the procedures in terms of data breaches, exercise of right of access and erasure, retention policy, ...?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	74,46%	68,33%	68,12%	84,25%
No	25,54%	31,67%	31,88%	15,75%

If so, did you provide training to your staff in this regard in 2025?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	46,69%	51,22%	35,11%	55,14%
No	46,28%	41,46%	56,38%	39,25%
I plan training courses in 2026	7,02%	7,32%	8,51%	5,61%

Have you received a request from an employee in 2025 regarding their rights under the GDPR?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	15,08%	3,33%	5,80%	30,71%
No	84,92%	96,67%	94,20%	69,29%

What right was it about (multiple answers possible)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Right of access	61,22%	100,00%	62,50%	58,97%
Right of correction	14,29%	/	25,00%	12,82%
Right to erase data	57,14%	/	75,00%	56,41%
Right to restrict processing	12,24%	/	12,50%	12,82%
Withdrawal of consent	10,20%	/	12,50%	10,26%
Right to object (to processing in the context of legitimate interests or automated decision-making)	12,24%	50,00%	12,50%	10,26%
Right of portability (data portability)	4,08%	/	12,50%	2,56%



09 Data protection

Do you keep your register of processing activities up to date?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	36,31%	36,67%	33,33%	39,37%
No	19,38%	26,67%	26,09%	8,66%
Don't know	36,31%	26,67%	32,61%	44,88%
We plan to include this in 2026	8,00%	10,00%	7,97%	7,09%

Have you asked your employees for permission to process photos, footage and audio material?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes, but only for marketing purposes	24,31%	15,00%	23,19%	29,92%
Yes, but not for social events	11,38%	10,00%	9,42%	14,17%
Yes, for all purposes	54,15%	63,33%	53,62%	50,39%
No	10,15%	11,67%	13,77%	5,51%



10 Discrimination in the work

Have you ever received a formal or informal complaint based on discrimination in the workplace?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	33,23%	11,67%	26,09%	51,18%
No	64,00%	86,67%	71,74%	44,88%
Not applicable	2,77%	1,67%	2,17%	3,94%

Have you ever received a formal or informal complaint of workplace discrimination from a formal or informal witness (third party external to the company)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	10,46%	/	7,25%	18,90%
No	86,77%	98,33%	91,30%	76,38%
Not applicable	2,77%	1,67%	1,45%	4,72%

At what stage of the employment process was this multiple answers possible)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
In the recruitment process	10,34%	0,00%	4,88%	14,71%
During employment (promotion, evaluation, pay, period of absence,...)	81,90%	71,43%	87,80%	79,41%
At the end of employment	19,83%	28,57%	9,76%	25,00%

On which discrimination criterion(a) was the complaint based (multiple answers possible)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Gender	25,00%	14,29%	17,07%	30,88%
Age	9,48%	/	9,76%	10,29%
Health	22,41%	14,29%	17,07%	26,47%
Disability	4,31%	/	4,88%	4,41%
Sexual orientation	8,62%	14,29%	4,88%	10,29%
Faith or philosophy of life	9,48%	/	4,88%	13,24%
Race or ethnicity	51,72%	28,57%	46,34%	57,35%
Syndicated conviction	6,03%	/	4,88%	7,35%
Other	12,93%	42,86%	14,63%	8,82%

11 Mobility and immigration

Do you allow employees to work for your company from abroad (e.g., a second residence)? Or would you allow them to do so?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes, we allow this but limited in time	29,54%	31,67%	28,99%	29,13%
Yes, we allow this and it can be unlimited in time	3,38%	5,00%	3,62%	2,36%
Yes, we would allow this but there is currently no demand for it	8,31%	10,00%	10,14%	5,51%
No	58,77%	53,33%	57,25%	62,99%

Do you plan to hire more third-country nationals in Belgium or rely on foreign workers working primarily from abroad in the event of a labour shortage in the Belgian labour market?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	22,77%	13,33%	21,74%	28,35%
No	58,15%	55,00%	59,42%	58,27%
Not applicable	19,08%	31,67%	18,84%	13,39%



Have you experienced in the recent period that in case of violations of labour law and/or prevention legislation (health & safety), faster or stricter action is taken (more targeted checks, faster drafting of pro-justitia in which not only the company but also all members of the hierarchical line are targeted, etc.)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	14,46%	5,00%	12,32%	21,26%
No	62,46%	56,67%	69,57%	57,48%
Restricted to level 1 of the hierarchical line	1,54%	/	/	3,94%
Restricted to level 2 of the hierarchical line	0,31%	/	0,72%	/
Not applicable	21,23%	38,33%	17,39%	17,32%



13 Employee representatives

Have you established rules in your company regarding the "necessary time" and facilities for your employee representatives?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes, and these are generally complied with	33,85%	8,33%	32,61%	47,24%
Yes, but they are often not complied with	12,92%	/	11,59%	20,47%
No, there are no agreements on this	21,85%	8,33%	26,81%	22,83%
Not applicable (we do not have employee representatives)	31,38%	83,33%	28,99%	9,45%

Do you still hold digital meetings with your works council/ committee for prevention and protection at work/trade union delegation?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	12,31%	8,33%	13,77%	12,60%
No	66,46%	85,00%	66,67%	57,48%
Hybrid meetings	21,23%	6,67%	19,57%	29,92%

Do you have a European Works Council?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	22,15%	6,67%	15,94%	36,22%
No	77,85%	93,33%	84,06%	63,78%

Are the meetings of the European Works Council held digitally?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	30,56%	25,00%	40,91%	26,09%
No	69,44%	75,00%	59,09%	73,91%

The federal government aims to reduce the number of joint committees by 1 January 2027. Would you consider this a good measure?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	53,23%	38,33%	52,90%	60,63%
No	5,23%	5,00%	2,90%	7,87%
No opinion	41,54%	56,67%	44,20%	31,50%



13 Employee representatives

For candidate employee representatives, dismissal protection will end after a period of 6 months (instead of 2 years) following the announcement of the election results, after their second consecutive 'unsuccessful' candidacy. Would you consider this a good measure?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	96,31%	86,67%	97,83%	99,21%
No	3,69%	13,33%	2,17%	0,79%



14 In and outsourcing

What is your biggest challenge in in- or outsourcing? Please rank the items below where 1 is the biggest challenge and 3 is the smallest challenge. RANK 1

EMPLOYEES

	TOTAL	0-50	50-300	300+
The determination employees' rights and obligations in case of in- or outsourcing	16,00%	23,33%	13,77%	14,96%
The procedure of informing and consulting employee representatives	8,62%	1,67%	10,87%	9,45%
The harmonisation of working conditions after outsourcing	22,46%	13,33%	18,12%	31,50%
Not applicable	52,92%	61,67%	57,25%	44,09%

What is your biggest challenge in in- or outsourcing? Please rank the items below where 1 is the biggest challenge and 3 is the smallest challenge. RANK 2

EMPLOYEES

	TOTAL	0-50	50-300	300+
The determination employees' rights and obligations in case of in- or outsourcing	20,00%	11,67%	15,94%	28,35%
The procedure of informing and consulting employee representatives	8,62%	5,00%	7,97%	11,02%
The harmonisation of working conditions after outsourcing	18,77%	21,67%	19,57%	16,54%
Not applicable	/	/	/	/

What is your biggest challenge in in- or outsourcing? Please rank the items below where 1 is the biggest challenge and 3 is the smallest challenge. RANK 3

EMPLOYEES

	TOTAL	0-50	50-300	300+
The determination employees' rights and obligations in case of in- or outsourcing	11,38%	3,33%	13,77%	12,60%
The procedure of informing and consulting employee representatives	29,85%	31,67%	23,91%	35,43%
The harmonisation of working conditions after outsourcing	6,15%	3,33%	5,80%	7,87%
Not applicable	/	/	/	/



15 Termination policy

In 2026, as part of a reorganisation, would you rather start working with:

EMPLOYEES

	TOTAL	0-50	50-300	300+
One-off voluntary departure programmes	12,31%	8,33%	13,77%	12,60%
Long-term voluntary departure programmes	4,00%	5,00%	2,90%	4,72%
Collective redundancy ("Renault Procedure")	4,92%	/	3,62%	8,66%
Staggered multiple dismissals	26,46%	11,67%	26,81%	33,07%
Not applicable	52,31%	75,00%	52,90%	40,94%

Did you use temporary unemployment to avoid layoffs in 2025?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes, and this spread across the entire organisation	7,69%	8,33%	7,97%	7,09%
Yes, but only in specific departments	16,31%	8,33%	15,22%	21,26%
No	76,00%	83,33%	76,81%	71,65%

The summer agreement provides for a cap of 52 weeks on the notice period in case of dismissal by the employer for employment contracts starting from 1 January 2026. Do you consider this a good measure?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	86,46%	80,00%	84,78%	91,34%
No	13,54%	20,00%	15,22%	8,66%

The summer agreement provides for the reintroduction of the trial period in the form of a shortened one-week notice period during the first six months of employment. Do you think it is a good idea to reintroduce the trial period?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	85,23%	85,00%	82,61%	88,19%
No	14,77%	15,00%	17,39%	11,81%



16 Retention policy

Are you putting more effort into personnel retention?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	76,31%	70,00%	75,36%	80,31%
No	23,69%	30,00%	24,64%	19,69%

What measures do you take (multiple answers possible)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Additional training	62,90%	59,52%	66,35%	60,78%
Mobility	46,37%	42,86%	42,31%	51,96%
Flexible working	51,21%	52,38%	48,08%	53,92%
Cafeteria plan	39,11%	19,05%	35,58%	50,98%
Retention bonus policy	17,34%	28,57%	14,42%	15,69%
Programme or initiatives to help employees feel valued and connected to the organisation, such as regular check-ins	63,71%	52,38%	66,35%	65,69%
Telework	68,55%	64,29%	61,54%	77,45%
Other	8,87%	14,29%	9,62%	5,88%

Are you making more efforts to keep older workers in the workforce longer?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	44,31%	45,00%	41,30%	47,24%
No	55,69%	55,00%	58,70%	52,76%

What measures do you foresee to keep older workers working longer? (multiple answers possible)

EMPLOYEES

	TOTAL	0-50	50-300	300+
Tailored training	38,89%	40,74%	45,61%	31,67%
Mobility	18,75%	22,22%	14,04%	21,67%
Flexible working	53,47%	66,67%	54,39%	46,67%
Extra holidays	50,69%	37,04%	43,86%	63,33%
Mentor programme	30,56%	11,11%	36,84%	33,33%
Telework	48,61%	48,15%	49,12%	48,33%
Other	9,72%	11,11%	14,04%	5,00%

17 Digitalisation

Do you anticipate an impact of digitalisation on your HR policies in 2026?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	60,62%	51,67%	57,25%	68,50%
No	39,38%	48,33%	42,75%	31,50%

Do you foresee additional training to retrain your employees?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	61,23%	46,67%	58,70%	70,87%
No	38,77%	53,33%	41,30%	29,13%

Are your internal social partners involved in the topic of digitalisation in your company?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	37,23%	23,33%	28,99%	52,76%
No	62,77%	76,67%	71,01%	47,24%

Are external unions more concerned with digitalisation than they were 2 years ago?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	6,77%	5,00%	3,62%	11,02%
No	93,23%	95,00%	96,38%	88,98%

Should internal social partners be more focused on digitalisation in your company?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	39,38%	18,33%	33,33%	55,91%
No	60,62%	81,67%	66,67%	44,09%

Do you use AI within the framework of your business processes?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes, in recruiting	25,54%	15,00%	23,91%	32,28%
Yes, in monitoring my personnel and production	10,15%	11,67%	9,42%	10,24%
Yes, in evaluations (possible termination of the employment contract)	7,38%	3,33%	7,97%	8,66%
No	60,62%	73,33%	66,67%	48,03%
Other	12,31%	11,67%	10,14%	14,96%



17 Digitalisation

Have you experienced any cyber-attacks in the past year?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	31,69%	18,33%	31,16%	38,58%
No	68,31%	81,67%	68,84%	61,42%

Have you experienced any cyber-hacking in the past year?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	15,69%	10,00%	13,77%	20,47%
No	84,31%	90,00%	86,23%	79,53%

Are you insured against cyber-hacking?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	68,62%	60,00%	67,39%	74,02%
No	31,38%	40,00%	32,61%	25,98%

18 Well-being

Did you focus more on your wellness policy (mental well-being) in 2025?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	74,46%	63,33%	73,19%	81,10%
No	25,54%	36,67%	26,81%	18,90%

Have you already independently conducted a risk analysis of psychosocial risks using the questionnaire method of the FPS Employment?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	29%	32%	52%	80%
No	71%	68%	48%	20%

As a company with more than 50 employees, do you already employ a person of trust?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	96,23%	/	92,94%	98,43%
No	3,77%	/	7,06%	1,57%

At what level (multiple answers possible)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Greater interest from workers' representatives during discussions in the committee for prevention and protection at work/trade union delegation	20,66%	7,89%	21,78%	24,27%
More attention to psychosocial well-being and combating stress and burnout in risk analysis	63,22%	63,16%	56,44%	69,90%
More training on psychosocial well-being and increasing resilience	53,31%	42,11%	42,57%	67,96%
Specific actions aimed at managers	51,65%	28,95%	50,50%	61,17%
Development of a policy addressing specific concerns in the context of extended telework (right to disconnection, connection between managers and teams, ergonomics)	32,64%	28,95%	31,68%	34,95%
Other	6,61%	10,53%	9,90%	1,94%

Are you planning to employ a person of trust?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	75,00%	/	83,33%	50,00%
No	25,00%	/	16,67%	50,00%



19 Purchasing power

Is pressure on wages due to higher purchasing power leading your companies to cut costs?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	74,77%	66,67%	71,74%	81,89%
No	25,23%	33,33%	28,26%	18,11%

In doing so, what measures are you considering in 2026?

EMPLOYEES

	TOTAL	0-50	50-300	300+
No automatic indexation if no obligation	34,16%	42,50%	36,36%	28,85%
Introducing alternative forms of remuneration not subject to index	39,09%	30,00%	37,37%	44,23%
Adjustment budget for variable pay	24,28%	20,00%	23,23%	26,92%
Temporary recruitment freeze	44,03%	42,50%	43,43%	45,19%
Layoffs/reorganisation	42,80%	27,50%	41,41%	50,00%
Other	8,64%	15,00%	6,06%	8,65%



20 Incapacity for work

As a company with fewer than 50 employees, do you have a derogation from the medical certificate exemption provided in your employment regulations?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	35,00%	35,00%	/	/
No	58,33%	58,33%	/	/
No, but I am going to do it	6,67%	6,67%	/	/

Employees who fall ill during their holidays can recover these sick days. Has this system led to any abuse within your company?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	29,85%	13,33%	28,99%	38,58%
No	70,15%	86,67%	71,01%	61,42%

Do you think the abolition of the medical certificate for one day has led to more days of absence in your company?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	51,08%	25,00%	48,55%	66,14%
No	48,92%	75,00%	51,45%	33,86%

The federal government plans to reduce the possibility of being absent without a medical certificate on the first day of illness from three times a year to a maximum of twice a year. Do you consider this a good measure?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	82,77%	81,67%	80,43%	85,83%
No	17,23%	18,33%	19,57%	14,17%



21 ESG

Does your company publish a sustainability report?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	59,38%	31,67%	52,17%	80,31%
No	40,62%	68,33%	47,83%	19,69%

What percentage of that report is dedicated to social aspects (the S in ESG)?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Fewer than 15	7,77%	10,53%	9,72%	5,88%
From 15 to 20	3,11%	0,00%	1,39%	4,90%
From 20 to 30	4,15%	5,26%	4,17%	3,92%
30 or more	8,29%	/	8,33%	9,80%
I don't know	76,68%	84,21%	76,39%	75,49%

At the European level, the entry into force of certain measures under the CSRD and the CSDDD has been postponed. Do you consider this a good measure?

EMPLOYEES

	TOTAL	0-50	50-300	300+
Yes	72,31%	65,00%	71,74%	76,38%
No	27,69%	35,00%	28,26%	23,62%



APPENDIX



Appendix

For the **2026 HR Beacon**,
325 employers
participated in our
survey.

There were 280 in 2018,
224 in 2019, 204 in 2020,
181 in 2021, 364 in 2022,
219 in 2023, 272 in 2024
and 329 in 2025.

1 | Roles

We received responses
from participants who fit
the following profiles.

ROLES	YEAR								
	2018	2019	2020	2021	2022	2023	2024	2025	2026
HR Director	19,29%	17,86%	22,06%	25,41%	22,80%	28,77%	29,04%	28,27%	28,62%
HR Manager	25,36%	26,79%	21,08%	25,97%	25,27%	22,83%	19,85%	26,75%	27,08%
HR Business Partner	8,21%	11,61%	7,84%	7,18%	6,59%	5,94%	4,78%	8,81%	8,31%
HR Officer/Coordinator	5,00%	4,46%	5,88%	6,63%	2,75%	6,39%	2,94%	2,74%	3,69%
Payroll Officer	3,57%	2,23%	1,96%	4,97%	1,37%	1,37%	1,47%	0,91%	0,92%
Compensation & Benefits Manager	9,64%	10,71%	10,29%	9,39%	4,40%	6,85%	6,62%	6,38%	7,69%
Responsible Social Relations	1,79%	3,13%	3,92%	2,21%	2,47%	2,74%	1,84%	1,22%	1,85%
CEO Managing Director	4,29%	4,02%	6,37%	6,63%	19,23%	10,96%	20,96%	12,77%	10,15%
Financial Director	2,86%	2,23%	4,90%	2,76%	5,77%	4,57%	4,41%	4,26%	4,00%
In-house Director	6,07%	9,82%	9,31%	7,18%	5,77%	5,94%	2,94%	3,34%	4,00%
Other	5,00%	7,14%	6,37%	1,66%	3,57%	3,65%	5,15%	4,56%	3,69%

2 | Sizes of the participating companies

Firms with different
numbers of employees
are represented. Firms
with 50 to more than
1.000 employees account
for 75% of the results.

COMPANY SIZE	YEAR								
	2018	2019	2020	2021	2022	2023	2024	2025	2026
More than 1.000	20,36%	24,55%	24,51%	17,78%	18,41%	15,07%	13,24%	15,50%	16,62%
Between 500 and 1.000	13,21%	14,73%	14,22%	16,67%	10,99%	10,50%	11,40%	9,12%	13,23%
Between 300 and 500	11,07%	12,05%	8,82%	8,33%	10,99%	11,42%	9,93%	10,94%	9,23%
Between 200 and 300	10,36%	12,05%	11,27%	13,33%	8,52%	10,50%	7,35%	10,64%	10,77%
Between 100 and 200	13,93%	11,61%	16,67%	18,89%	11,54%	18,26%	17,65%	17,33%	15,38%
Between 50 and 100	11,43%	11,61%	9,80%	12,22%	17,58%	14,61%	15,81%	16,11%	16,31%
Between 10 and 50	6,79%	11,61%	10,78%	9,44%	17,31%	16,44%	19,49%	17,02%	15,38%
Between 5 and 10	1,43%	1,34%	2,94%	2,78%	3,57%	2,28%	2,94%	1,82%	2,46%
Fewer than 5	1,79%	2,23%	0,98%	0,56%	1,10%	0,91%	2,21%	1,52%	0,62%



Appendix

3 | Sectors

The number of sectors represented in the survey is remarkably diverse.

SECTORS	YEAR								
	2018	2019	2020	2021	2022	2023	2024	2025	2026
Banking / Financial Sector	/	7,14%	7,88%	8,89%	7,14%	7,76%	6,99%	7,29%	6,77%
Construction	3,93%	3,57%	4,93%	3,33%	6,32%	4,57%	4,41%	3,95%	5,85%
Chemical	4,64%	9,38%	9,85%	8,33%	6,32%	7,31%	6,25%	7,90%	7,38%
Consultancy	10,36%	3,13%	5,91%	5,00%	4,67%	2,74%	3,68%	3,65%	4,92%
Printing & Publishing	1,07%	1,34%	/	/	1,65%	1,37%	1,84%	0,91%	0,62%
Energy	2,50%	4,46%	2,46%	2,78%	2,75%	2,28%	2,94%	2,43%	2,46%
Entertainment & Media	1,07%	/	0,49%	0,56%	/	0,91%	0,37%	/	0,62%
Pharmaceuticals	2,14%	4,46%	3,94%	3,33%	1,37%	2,74%	2,57%	2,13%	1,54%
HORECA	/	2,23%	1,48%	0,56%	0,82%	0,91%	1,84%	0,91%	0,92%
Industrial	1,07%	6,70%	5,42%	11,11%	10,16%	8,68%	8,09%	8,51%	9,85%
IT & Telecom	4,64%	8,04%	4,93%	10,56%	4,67%	4,57%	4,41%	5,17%	5,23%
Logistics	4,29%	2,68%	4,43%	1,11%	2,47%	2,74%	3,31%	4,26%	3,38%
Metal	/	5,36%	2,46%	7,78%	6,87%	6,39%	5,88%	6,08%	8,31%
Non-profit	7,50%	4,02%	6,90%	3,33%	5,49%	5,02%	5,88%	3,95%	3,08%
Public Sector	6,43%	/	1,48%	1,67%	1,92%	1,37%	/	1,52%	1,85%
Retail & Distribution	1,79%	6,70%	10,84%	1,67%	8,52%	9,59%	11,03%	7,60%	11,38%
Schools & Education	2,14%	/	0,49%	/	0,82%	0,46%	0,37%	0,30%	1,23%
Steel Production	1,43%	0,89%	/	0,56%	0,82%	/	0,74%	0,91%	0,31%
Textiles	/	/	/	/	1,65%	0,46%	1,10%	1,82%	0,92%
Transportation	5,00%	3,57%	1,48%	1,67%	1,92%	1,83%	2,94%	3,04%	1,54%
Temporary Agency Work	/	1,79%	2,46%	1,67%	1,10%	0,91%	1,84%	0,91%	1,23%
Real Estate	2,14%	0,89%	0,49%	/	0,55%	1,83%	0,37%	1,22%	0,92%
Insurance	1,79%	4,02%	3,45%	4,44%	3,02%	4,57%	2,21%	3,04%	1,85%
Food Sector	1,79%	6,70%	10,84%	1,67%	8,52%	5,48%	5,88%	9,73%	5,85%
Hospital	4,29%	1,34%	1,97%	1,67%	2,20%	1,83%	1,10%	1,52%	1,54%
Other	9,29%	12,50%	11,33%	/	10,44%	13,70%	13,97%	11,25%	10,46%



Overview biggest challenges

YEAR

	2018	2019	2020	2021	2022	2023	2024	2025	2026
Recruitment of new personnel	1	1	1	2	1	1	0	2	2
Retention of personnel	2	2	3	1	2	2	0	6	3
Cost reduction	3	3	2	3	3	3	0	4	5
Attractive remuneration policy	5	6	6	7	5	4	2	1	1
Mental and physical well-being	0	0	9	5	4	5	3	5	6
Training of personnel	6	4	4	6	7	6	1	3	8
Digitalisation and innovation	7	5	5	4	6	7	4	7	7
Mobility (greener transport)	0	0	8	9	9	8	7	10	10
Maintaining cohesion while teleworking	0	0	0	0	8	9	6	11	11
Harmonisation of employment and salary	9	9	10	10	12	10	5	9	4
Performance management and coaching	0	0	0	0	10	11	0	0	0
Flexible workforce	9	8	11	8	11	12	10	14	12
Diversity of the workforce	0	0	0	0	13	13	8	12	16
Environmentally friendly policy	0	0	0	0	0	14	12	17	19
Employment of older employees	0	0	15	13	14	15	11	13	13
Pension plans	10	12	12	14	15	16	14	16	14
Data privacy and data protection (GDPR)	4	11	13	11	16	17	13	15	17
Social dialogue	12	7	7	15	17	18	0	0	0
ESG reporting	0	0	0	0	0	0	9	0	15
Wellbeing at work	0	0	0	0	0	0	0	8	9
Wet private opsporing	0	0	0	0	0	0	0	0	18





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Please contact our lawyers if you have any further questions.

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