

# Belgium

## Payroll & Employment Law Guide

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**2026 Edition** · Last updated October 9, 2026

The sector joint committee pay floor, automatic indexation and the 2026 notice reform

## Overview —

# A reference for employing in Belgium

The structure most used by foreign investors is the BV/SRL; the 2019 reform removed its minimum capital requirement. The NV/SA requires heavier governance and keeps the only minimum capital rule. A branch needs no separate entity and binds the parent abroad.

|                                            |                                                |                                              |                                             |
|--------------------------------------------|------------------------------------------------|----------------------------------------------|---------------------------------------------|
| 52w                                        | CP/PC                                          | €2,189.81                                    | 13.07%                                      |
| NEW NOTICE-PERIOD CEILING FROM 1 JUNE 2026 | SECTOR JOINT COMMITTEE SETS THE REAL PAY FLOOR | RMMMG MONTHLY MINIMUM WAGE FROM 1 APRIL 2026 | FLAT UNCAPPED EMPLOYEE SOCIAL SECURITY RATE |

## WHAT THIS GUIDE COVERS

|      |                                                  |                                                                                                                                                            |
|------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| I    | <b>Setting Up and Doing Business</b>             | The structure most used by foreign investors is the BV/SRL; the 2019 reform removed its minimum capital requirement.                                       |
| II   | <b>Working Conditions and Leave Entitlements</b> | Statutory maximum working time is 8 hours a day and 38 hours a week; some joint committees lower this to 35-37 hours.                                      |
| III  | <b>Tax and Social Security</b>                   | Income tax is progressive, with federal bands plus a municipal surcharge of 0-9%; monthly withholding is an advance, and the annual return sets final tax. |
| IV   | <b>Payroll Operations</b>                        | White collar employees are paid at least once a month, and blue collar employees at least twice a month with no more than 16 days between payments.        |
| V    | <b>Hiring and Termination</b>                    | The open ended contract (CDI) is standard; the fixed term contract (CDD) is the exception.                                                                 |
| VI   | <b>Compensation and Benefits</b>                 | The minimum wage actually owed to an employee is not the national RMMMG but the pay scale of the employer's own joint committee.                           |
| VII  | <b>Visas and Work Permits</b>                    | Citizens of the EU, the EEA and Switzerland move freely and need no work permit.                                                                           |
| VIII | <b>Practical Notes and Common Pitfalls</b>       | The three most common mistakes: treating gross pay as the total employer cost, assuming the RMMMG is the effective pay floor, and filing Dimona too late.  |
| IX   | <b>Incentives and Employer Support Schemes</b>   | The reference baseline for the incentive delta: employer social security runs about 27% for white collar staff and 33% for blue collar staff.              |

## I —

# Setting Up and Doing Business

The structure most used by foreign investors is the BV/SRL; the 2019 reform removed its minimum capital requirement. The NV/SA requires heavier governance and keeps the only minimum capital rule. A branch needs no separate entity and binds the parent abroad.

## LEGAL FORMS AND REGISTRATION STEPS

| STRUCTURE OR STEP              | RULE OR AMOUNT                                                   | AUTHORITY                 |
|--------------------------------|------------------------------------------------------------------|---------------------------|
| <b>BV / SRL</b>                | No statutory minimum capital, a financial plan shows sufficiency | Notary, commercial court  |
| <b>NV / SA</b>                 | At least EUR 61,500, fully paid at formation                     | Notary, commercial court  |
| <b>SC / CV cooperative</b>     | No minimum capital, at least 3 founding members                  | Notary, commercial court  |
| <b>SNC / VOF partnership</b>   | No minimum capital, partners have unlimited liability            | Commercial court registry |
| <b>Branch / succursale</b>     | No separate legal entity, parent remains liable                  | Trade register            |
| <b>Business and VAT number</b> | 10 digit number, VAT adds a BE prefix                            | KBO/BCE, FPS Economy      |
| <b>Employer registration</b>   | Mandatory before the first employee starts                       | ONSS/RSZ, SPF Finance     |
| <b>E-invoicing</b>             | Structured B2B invoicing mandatory from January 1, 2026          | SPF Finance               |

### Verify before payroll

Verify before payroll: Belgium has no separate, licensed "EOR" regime, and Article 31 §1 of the Act of July 24, 1987 prohibits lending an employee to another employer in principle. A foreign employer can run payroll directly without a local entity under "non-resident employer" status with ONSS/RSZ; a third party stepping in to give instructions can create tension with the 1987 Act. The structure of the arrangement, meaning who the real employer is, is decisive.

## II —

# Working Conditions and Leave Entitlements

Statutory maximum working time is 8 hours a day and 38 hours a week; some joint committees lower this to 35-37 hours. Daily rest is 11 hours and weekly rest is 24 hours, as a rule falling on Sunday. Leave, overtime premiums and sick pay top ups can be raised above the statutory floor by the sector joint committee, and leave entitlement accrues based on time worked in the prior calendar year rather than the current year.

## WORKING TIME, LEAVE AND INCAPACITY

| ITEM                      | STATUTORY FLOOR                         | NOTE                                         |
|---------------------------|-----------------------------------------|----------------------------------------------|
| <b>Statutory hours</b>    | 8 a day, 38 a week                      | A joint committee can lower it to 35-37      |
| <b>Overtime premium</b>   | 50% on weekdays and Saturday            | 100% on Sunday and public holidays           |
| <b>Voluntary overtime</b> | 360 hours a year, first 240 exempt      | Remaining 120 hours under the normal regime  |
| <b>Annual leave</b>       | 4 weeks, based on the prior year        | A joint committee can raise it to 24-25 days |
| <b>Public holidays</b>    | 10 statutory holidays                   | A joint committee sets the make up day       |
| <b>Double holiday pay</b> | 92% of gross monthly pay for employees  | Paid to workers through the ONVA/RJV fund    |
| <b>Maternity leave</b>    | 15 weeks, 17 for multiple births        | First 30 days 82%, then about 75%            |
| <b>Paternity leave</b>    | 20 working days, 21 for multiple births | First 3 days paid in full by the employer    |
| <b>Sick pay</b>           | White collar full pay for 30 days       | Blue collar 100% for the first 7 days        |

### Verify before payroll

Verify before payroll: Two changes took effect on January 1, 2026 for sickness: the gap needed after a return to work before a relapse retriggers guaranteed pay rose from 14 days to 8 weeks, and no guaranteed pay is due for a new illness during a progressive return to work. The scaled rate applied to blue collar employees after day 7 is unclear in secondary sources and should be confirmed against the official ONSS circular before publication.

## III —

# Tax and Social Security

Income tax is progressive, with federal bands plus a municipal surcharge of 0-9%; monthly withholding is an advance, and the annual return sets final tax. The floor that actually sets Belgian payroll is not the national RMMMGM but the pay scale of the sector joint committee the employer belongs to; the RMMMGM binds only a small share of the workforce directly.

## INCOME TAX BANDS AND CONTRIBUTION RATES

| ITEM                                       | 2026 VALUE                            | NOTE                              |
|--------------------------------------------|---------------------------------------|-----------------------------------|
| <b>Income tax, first band</b>              | EUR 0 to 16,720 at 25%                | EUR 16,720 to 29,510 at 40%       |
| <b>Income tax, upper bands</b>             | EUR 29,510 to 51,070 at 45%           | Above EUR 51,070 at 50%           |
| <b>RMMMGM minimum wage</b>                 | EUR 2,154.11 a month from January 1   | EUR 2,189.81 a month from April 1 |
| <b>Sector joint committee scale</b>        | About 19% above the RMMMGM on average | This is the real pay floor        |
| <b>Employer contribution, white collar</b> | About 27% of gross pay                | Base 25% plus sector add-ons      |
| <b>Employer contribution, blue collar</b>  | About 33% of gross pay                | 108% base plus the holiday fund   |
| <b>Employee contribution</b>               | Flat and uncapped at 13.07%           | Same rate across all statuses     |
| <b>DmfA and withholding filing</b>         | DmfA quarterly, withholding monthly   | Through the TFA portal            |

### Verify before payroll

Verify before payroll: Stating that "the minimum wage in Belgium is EUR X" is misleading in a country guide; the correct frame is that the statutory floor is the RMMMGM while the effective floor is the pay scale of the employer's own joint committee. The first step in any payroll setup is always identifying the correct CP/PC number; the indexation formula and timing also differ by committee, and there is no single national indexation date.

## IV —

# Payroll Operations

**W**hite collar employees are paid at least once a month, and blue collar employees at least twice a month with no more than 16 days between payments. Belgian payroll runs on two separate mandatory digital platforms: Dimona is the event based start and end of employment filing, and DmfA is the quarterly wage declaration; neither replaces the other.

## PAY SLIP AND FILING OBLIGATIONS

| ITEM                                   | RULE                                                    | NOTE                                             |
|----------------------------------------|---------------------------------------------------------|--------------------------------------------------|
| <b>Payment cycle</b>                   | Monthly for white collar, every 16 days for blue collar | Can be fixed by contract or joint committee      |
| <b>Net pay calculation</b>             | Gross minus 13.07% contribution, then withholding       | Withholding depends on marital and family status |
| <b>Exceptional payment withholding</b> | 13th month and double holiday pay use a separate scale  | Maximum rate around 53.50%                       |
| <b>Pay slip</b>                        | Issued each period, on paper or electronically          | Shows gross, deductions and net separately       |
| <b>Annual form 281.10</b>              | Filed electronically via Belcotax-on-Web                | A 10% penalty applies for late filing            |
| <b>Dimona and DmfA</b>                 | Event based and quarterly, each mandatory               | Neither substitutes for the other                |
| <b>Foreign employer regime</b>         | Registers as a non-resident employer                    | Same obligations as a domestic employer          |
| <b>Correction limitation period</b>    | General rule is 3 years                                 | Extends to 10 years for fraudulent filings       |

### Verify before payroll

Verify before payroll: One off payments such as the 13th month bonus, double holiday pay and severance are taxed under a separate and heavier exceptional payment scale rather than the normal monthly withholding scale; a payroll engine must not mix normal pay and an exceptional payment in the same run. The retention period for payroll specific records is inconsistent across sources, ranging from 5 to 7 years, and should be confirmed before publication.

## V —

# Hiring and Termination

The open ended contract (CDI) is standard; the fixed term contract (CDD) is the exception. The student contract and the flexi-job, open to every sector from July 1, 2026, are separate statuses. Notice periods changed under two separate acts in 2026; which regime applies depends on the contract start date, and existing contracts stay under the old regime.

## CONTRACTS, PROBATION, NOTICE AND SEVERANCE

| ITEM                          | RULE                                        | NOTE                                             |
|-------------------------------|---------------------------------------------|--------------------------------------------------|
| <b>Probation period</b>       | The classic probation was abolished in 2014 | Flat 1 week from August 1, 2026                  |
| <b>Notice, first 6 months</b> | Graduated 1 to 5 weeks under the old regime | Flat 1 week under the new regime                 |
| <b>Notice, mid seniority</b>  | About 8 weeks at 1 year                     | About 18 weeks at 5 years                        |
| <b>Notice ceiling</b>         | A 52 week ceiling from June 1, 2026         | Earlier contracts remain uncapped                |
| <b>Resignation notice</b>     | A shorter scale than the employer's         | Capped at 13 weeks at 8 years                    |
| <b>Summary dismissal</b>      | Terminates without notice or indemnity      | Notification due within 3 working days           |
| <b>Motivation obligation</b>  | CCT 109 allows a written reasons request    | 3 to 17 weeks' pay for an unreasonable dismissal |
| <b>Collective dismissal</b>   | A threshold over a 60 day window by size    | At least 30 workers above 300 employees          |

### Verify before payroll

Verify before payroll: Two separate acts, dated May 18, 2026 and June 3, 2026, changed opposite ends of the same notice table; which regime applies depends on the contract start date and is not applied retroactively. The intermediate seniority steps in the notice table rely on cross checked secondary sources and should be reverified digit by digit against the official SPF Emploi table.

## VI —

# Compensation and Benefits

The minimum wage actually owed to an employee is not the national RMMMGM but the pay scale of the employer's own joint committee. The 13th month bonus is not a statutory obligation in Belgium; its existence and amount depend entirely on the sector agreement or company custom, the common reference value is one month's gross pay, and it is taxed under the exceptional payment scale.

## PAY FLOOR AND BENEFIT OBLIGATIONS

| ITEM                                  | RULE                                              | NOTE                                      |
|---------------------------------------|---------------------------------------------------|-------------------------------------------|
| <b>Effective pay floor</b>            | The joint committee's pay scale, not the RMMMGM   | The first step in any payroll setup       |
| <b>13th month bonus</b>               | No statutory obligation, depends on the committee | Common reference is one month's gross pay |
| <b>Meal vouchers</b>                  | Maximum face value EUR 10 a day                   | Employer share capped at EUR 8.91         |
| <b>Eco-vouchers</b>                   | Maximum EUR 10 per voucher                        | Common annual cap of EUR 250              |
| <b>Company car CO2 contribution</b>   | A separate employer only ONSS obligation          | The multiplier rose to x4.00 in 2026      |
| <b>Group insurance, 2nd pillar</b>    | FSMA minimum guaranteed return of 2.5%            | The required level varies by committee    |
| <b>Student and flexi-job benefits</b> | Exemption logic runs independently                | Flexi-job employees are fully exempt      |

### Verify before payroll

Verify before payroll: Double holiday pay is statutory and mandatory; for employees the employer pays 92% of gross monthly pay, while for workers the ONVA/RJV holiday fund pays 15.38% on a 108% base. Whether the eco-voucher annual cap is a flat EUR 250 or ranges EUR 115 to 250 depending on the committee should be confirmed from the full text of CCT 98/12.

## VII —

# Visas and Work Permits

Citizens of the EU, the EEA and Switzerland move freely and need no work permit. For third country nationals the single permit regime has applied since the 2014 sixth state reform; authority over work permits has been devolved to the regions (Flanders, Wallonia, Brussels) while the residence decision remains with the federal DOFI. Turkish nationals fall under the third country regime.

## PERMIT REGIMES AND OBLIGATIONS

| SITUATION                       | RULE                                         | NOTE                                                |
|---------------------------------|----------------------------------------------|-----------------------------------------------------|
| <b>EU, EEA, Swiss national</b>  | No work permit required                      | An E-card follows registration after 90 days        |
| <b>Third country national</b>   | Single permit, filed by the employer         | Through the region's one-stop desk                  |
| <b>Highly skilled threshold</b> | Wallonia EUR 53,220, Flanders EUR 48,912     | Brussels EUR 3,703.44 a month                       |
| <b>EU Blue Card</b>             | A higher regional threshold than standard    | Wallonia EUR 68,815 a year                          |
| <b>Limosa declaration</b>       | Filed by a non-resident employer before work | Does not replace the A1 certificate                 |
| <b>Posting from Turkey</b>      | A1 does not apply, the bilateral treaty does | Up to 24 months, extendable once to 36              |
| <b>Residence registration</b>   | With the commune within 8 working days       | A temporary document valid 45 days, twice renewable |

### Verify before payroll

Verify before payroll: Because Turkey is not an EU or EEA member, the A1 certificate used for intra-EU postings does not apply to postings from Turkey; the Belgium-Turkey bilateral social security agreement in force since September 1, 2018 applies instead. The exact name and application mechanism of the certificate used under that agreement should be confirmed from the primary text; neither Limosa nor that certificate replaces the Dimona filing.

## VIII —

# Practical Notes and Common Pitfalls

The three most common mistakes: treating gross pay as the total employer cost, assuming the RMMMKG is the effective pay floor, and filing Dimona too late. Once employer contributions, the meal voucher share, group insurance and double holiday pay are added, the true employer cost typically reaches 1.4 to 1.5 times gross pay.

## HEADCOUNT THRESHOLDS AND LANGUAGE RULES

| THRESHOLD OR ITEM                 | RULE                                         | NOTE                                            |
|-----------------------------------|----------------------------------------------|-------------------------------------------------|
| <b>CPPT/CPBW established</b>      | 50 or more employees on average              | The health and safety consultation body         |
| <b>Works council established</b>  | 100 or more employees on average             | Drops to 50 if already established before       |
| <b>Union delegation</b>           | Set by joint committee rule, not an election | Takes over if no works council or CPPT exists   |
| <b>Flanders contract language</b> | Dutch is mandatory                           | An EEA language translation may also be offered |
| <b>Wallonia contract language</b> | French is mandatory                          | Under the Community Decree of June 30, 1982     |
| <b>Brussels contract language</b> | Follows the employee's primary language      | French or Dutch                                 |

### Verify before payroll

Verify before payroll: The retention period for payroll and HR data sits at the intersection of Belgium's specific tax and social security retention rules and the GDPR storage limitation principle; where the law is silent, data may only be kept for a period proportionate to the purpose. Belgium's data protection authority fined a company for retaining a former employee's mailbox for too long in a decision dated May 12, 2026.

## IX —

# Incentives and Employer Support Schemes

The reference baseline for the incentive delta: employer social security runs about 27% for white collar staff and 33% for blue collar staff. Target group reductions have been regionalised since the 2014 reform; each region runs its own programme through its own agency, and the national structural reduction does not cover every employee.

## GENERAL RELIEF, REGIONAL AND R&D SUPPORT

| SCHEME                               | SCOPE                                             | NOTE                                          |
|--------------------------------------|---------------------------------------------------|-----------------------------------------------|
| <b>Structural reduction</b>          | Open to every employer, formula changes quarterly | Updated three times in 2026                   |
| <b>First-hire reduction</b>          | 1st employee up to EUR 2,000 a quarter            | 2nd employee EUR 1,000, 3rd EUR 450 a quarter |
| <b>Brussels regional scheme</b>      | activa.brussels, up to EUR 15,900 over 30 months  | Applied for through Actiris                   |
| <b>Wallonia regional scheme</b>      | Impulsion, up to EUR 11,250 over 3 years          | Applied for through FOREM                     |
| <b>Flanders regional scheme</b>      | VDAB recruitment premiums exist                   | 2026 amounts need confirmation                |
| <b>R&amp;D withholding exemption</b> | 80% exemption on researcher pay                   | A correction factor applies from 2027         |
| <b>Impatriate tax regime</b>         | Exemption raised to 35%, cap removed              | The ONSS side keeps the old 30% parameter     |

### Verify before payroll

Verify before payroll: Belgium has no general, permanent first-employee exemption at national level comparable to Turkey's social security incentive catalogue; the existing ONSS reduction is limited in duration and amount and has shrunk from 2024 to 2026. Because Belgium is an EU member there is also no Gulf style localisation incentive; that slot is structurally empty in the EU context.

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