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UNANNOUNCED WORKPLACE INSPECTIONS

INFORMATION
FOR EMPLOYERS IN THE
CATERING SECTOR
IN BELGIUM

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OBLIGATIONS OF (BELGIAN) EMPLOYERS

- From 1 January 2025 onwards, the **gross minimum hourly wage is EUR 14.8839**. The worker's official job title must be stated in the employment contract; each official title belongs to a particular job title category. The higher the job title category, the higher the salary. If you would like more information, scan our QR code – Catering Sector Guide.
- The salary must be paid into **the worker's bank account**; cash payments are forbidden in Belgium.
- **DIMONA declaration**: this is mandatory and is used by the employer to inform Social Security when a worker starts or leaves a job. The DIMONA IN (for the start of employment) must be submitted before the worker starts employment, and the Dimona OUT (for the end of employment) must be submitted no later than the first working day after the end of employment.
- **Work permit**: if you hire workers who are non-EU nationals, they may need a work permit to work in Belgium. If this is the case, you, as a Belgian employer, will have to apply for a work permit to allow your workers to work for your company, before their first day of employment.
Make sure you have a copy of the passport/residence permit of the workers you are hiring, as well as a copy of their work permit (if required).
- **Employment contract**: the employment contract must be signed before the worker's first day of work. The employment contract is a document printed and signed by the employer and the worker, which contains:
 - identification data of both parties;
 - start and end dates of the employment contract (if a fixed-term contract; if it is a permanent contract, only the start date);
 - place of employment;
 - salary and non-statutory benefits;

- number of hours worked;
- the working hours: full-time or part-time employment.
For part-time employment:
 - part-time hours either vary and must be communicated to the employee at least three working days in advance. They must be displayed in an easily accessible place at the place of work;
 - or part-time hours are fixed and are stated in the employment contract. If the working hours do not fit completely within the work schedule of full-time workers, these must also be stated in the employment regulations.

If work is carried out outside the fixed or variable working hours, the hours worked must be stated in the derogation document no later than the start of the overtime period. Overtime must be taken as time off in lieu and/or paid (depending on the derogation relied on). Under certain conditions, the derogation document may be replaced by a working time recording system.

The minimum number of hours for a contract in the catering sector corresponds to one-third of a full-time contract or at least three hours per day. Employers may derogate from this rule (up to two hours per day or 10 hours per week), provided that they notify the Chair of the Joint Committee with duly justified reasons. The rules on number of hours worked are very specific to the sector. For more information, scan our QR code – Catering Sector Guide

Other types of contract:

Student

- You must **always** have a copy of the employment contract in the places of employment.
- You must **always** specify the duration of the employment contract – maximum **one year** – and state the working hours in the employment contract.
- Students may work a maximum of 650* hours per year without being subject to normal social security contributions. Students can check the balance of hours to see what they can still work with reduced social security contributions, via the student@work app.

* A law increasing the number of hours is currently being validated; the maximum is 475 hours at the time of writing.

Extra (also called 'occasional worker' or 'casual worker')

- These employees can work a maximum of two consecutive days.
- A DIMONA must be submitted for each day of work, stating:
 - the start and end times for work lasting less than six hours;
 - the start time for work lasting at least six hours. In this case, the work must be recorded in the working time recording register (to be requested from the Catering Fund).
- For casual workers, reduced social security contributions apply for a maximum of 50 days per year for the worker and for a maximum of 200 days per year for the employer. Casual workers can check the number of remaining days via the horeca@work-50days app.

Flexi-job

- To qualify for this status, the worker must have worked for another employer on at least a **four-fifths basis** during the third quarter preceding employment as a flexi-worker. The DIMONA is automatically validated if this quota is in order. Please note that if workers reduce their work from full-time to four fifths, they cannot be employed as flexi-workers for two quarters!
- Pensioners can also benefit from this status.
- You only need to draw up a **framework contract** once, before the first employment (unless through a temporary employment agency).
- You must draw up a new **employment contract** each time you employ the worker.
 - If full-time: in writing or verbally;
 - If part-time: in writing, stating the working hours.
- You must make a **DIMONA declaration** before each provision of work, by the start of work at the latest. In the case of a verbal employment contract, the DIMONA declaration must be made on a daily basis (stating the start and end times of work).
 - In the case of a written employment contract, the DIMONA declaration must be made on a quarterly basis. This can be done in three ways: using the cash register system (SCE);
 - using the alternative attendance-recording system relating to and complementary to DIMONA;
 - using an electronic time-monitoring system.
- Workers do not have to pay contributions (gross = net) on the flexi-working wage of EUR 12.53/hour (amount since 1 February 2025); the employer only has to pay a special contribution of 28%. Income tax on wages is payable on flexi-working salaries exceeding EUR 12 000! The flexi-working wage of EUR 12.53 is made up of EUR 11.64 (gross hourly wage) and EUR 0.89 (flexi-working holiday bonus).

PLEASE NOTE: You cannot hire one of your regular workers as a flexi-worker.

Temporary agency worker

- The employment contract must be available for consultation at the workplace.
 - For variable working hours: it must be displayed.
 - For fixed hours: it must be included in the employment contract.
- **Payslips:** every month, you must give your workers a payslip with details of their remuneration.



SECTOR OBLIGATIONS (BELGIAN)

- The employer must provide **uniforms/work clothes** free of charge. If it does not do so, it must pay an allowance (EUR 2.15 per day of work to buy them + EUR 2.15 per day of work to maintain, repair and wash them).
- **Travel expenses** between home and the workplace are paid.
- Workers are entitled to EUR 250 of **ecocheques** (vouchers) per year of full-time service. For part-time workers, you must provide ecocheques on a pro rata basis, according to the time worked.
- Workers are entitled to a bonus for work carried out on Sundays and public holidays.
- The social partners have created a sector fund. This fund is responsible for granting additional benefits, in particular the end-of-year bonus and the trade-union bonus. If you provide **accommodation to your workers**, make sure that it is suitable under Belgian rules. You can charge a (reasonable) fee, which will be deducted from the worker's salary. Discuss this before the worker starts work and put it in writing.
- Workers are entitled to a supplementary pension.

USING FOREIGN SUBCONTRACTORS

- As a **Belgian user of a foreign subcontractor**, you must check whether a LIMOSA declaration has been made for your subcontractor's workers. This can be done by requesting an L-1 acknowledgement of receipt. You can check the validity of the L-1 form by scanning the QR code on the L-1 form.
- If this L-1 form cannot be submitted, you must notify the Department of Social Security (ONSS) using an 'absence of L-1 form' declaration.
- If your subcontractor from another EU member state employs staff in Belgium, Belgian working conditions and circumstances apply to that worker. These include salary (remuneration and other benefits), working hours, minimum rest periods, housing conditions and measures relating to health, safety and hygiene at work.
- Workers posted through a **temporary employment agency** in an EU member state also enjoy the same rights as Belgian workers.
- **Posted workers** remain subject to the social security legislation of their employer's country. They must have an **A1 form** issued by that country. This provides proof that workers are covered by social security in the country of origin.

QUESTIONS

- If you have any questions or would like more information, discuss this first with your social secretariat or professional association, or ask the inspection service using the QR code.

