



## Laga Newsflash

### CBA no. 90 bonus: new applicable templates as of 1 January 2019

On 1 January 2019, the Collective Bargaining Agreement (**CBA**) no. 90/3 will enter into force. This CBA modifies CBA no. 90 regarding the non-recurring results linked benefits on several points, by introducing *inter alia* new templates of the deed of accession and CBA and laying the foundation for future e-filing.

#### New templates

The non-recurring results-linked bonus was introduced by CBA no. 90 and allows companies to grant collective, performance-linked bonuses that are exempt from taxes and regular social security contributions if they do not exceed a capped amount (for 2018: EUR 3,313 social security cap and EUR 2,880 tax cap).

A system of non-recurring results-linked benefits can be introduced by a CBA at company-level or by deed of accession. Templates attached to CBA no. 90 must be used. The templates must be filed with the registry of the Collective Labour Department of the Federal Public Service Work, Labour and Social Dialogue.

CBA 90/3 aims at simplifying the procedure in the future, by facilitating the use of an electronic deed of accession (in a first phase) and an electronic CBA (in a second phase). The deed of accession would no longer require a handwritten signature, an electronic signature will suffice.

#### Other changes

Moreover, employers should now indicate in the template whether they have started the information and consultation procedure in the framework of a possible collective dismissal. In that case, it is no longer possible to introduce a CBA no. 90 bonus.

CBA no. 90/3 has also made several other minor changes to CBA 90, such as the specification that any adjustment to the underlying collective goals in CBA 90 can only be done for the future.

## Action point

From 1 January 2019, companies should use the new act of accession or CBA templates when introducing non-recurring results linked benefits.

The below contacts from Laga's Employment, Pensions & Benefits-team are readily available to answer all questions regarding the introduction of a CBA no. 90 bonus system.

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