

B-Efficient Newsletter – January 2018

“Use the new profit bonus to motivate your staff - a good idea!”

Since 1 January 2018, Belgian businesses have been able to put in place a new mechanism to interest workers in the results of the company, known as the ‘profit bonus’.

As regards granting premiums and bonuses, this new system is one of the most attractive choices, along with the existing system, the Collective Labour Agreement No 90 bonus. **However, the profit bonus comes out on top** because, unlike the introduction of a bonus under Collective Labour Agreement No 90, it does not require long administrative procedures (determination of collective targets to be accepted by the Federal Public Service for Employment, etc.) and the amount is not limited to around EUR 3,000 gross.

Let’s compare the (para)tax system applicable to the profit bonus with three other forms of remuneration: the traditional bonus, the bonus under Collective Labour Agreement No 90 and warrants. The gross amount of the bonus received by the worker is EUR 500.

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| --- | --- | --- | --- | --- |
|  | **Profit bonus** | **Traditional bonus** | **Collective labour agreement 90 bonus** | **Warrants** |
| Employer’s cost | EUR 645(estimated rate - corporate tax: 29%) | EUR 625(estimated employer's contribution: 25%) | EUR 665(special employer's contribution: 33%) | EUR 500 |
| Gross bonus amount  | EUR 500 | EUR 500 | EUR 500 | EUR 500 |
| Social security contribution (13.07%) | EUR 65.35 | EUR 65.35 | EUR 65.35 | / |
| Taxable | EUR 434.65 | EUR 434.65 | EUR 434.65 | EUR 500.00 |
| Tax | EUR 30.43(7%) | EUR 217.33(estimated rate:50%) | /(tax exemption) | EUR 250 (estimated rate: 50%) |
| Net | **EUR 404.22** | **EUR 217.32** | **EUR 434.65** | **EUR 250.00** |
| Cost/Net | +/- 1.6 | +/- 2.9 | +/- 1.5 | 2 |

About B-Efficient

B-Efficient is a company that provides human resources services and advice. It started up in 2014, focusing on training and coaching. In 2017, Anne-Françoise Peigneux and Philippe Depaepe joined forces to extend the activities so as to offer personalised, flexible and competitive solutions for businesses in every field of human resources management.

With a team of 12 experts (jurists, instructors, lawyer, certified coaches, mediator and human resources consultants), B-Efficient offers you practical and pragmatic solutions to boost commitment among your staff and ensure that your business grows.

B-Efficient positions itself as an alternative to the big consultancy firms, HR groups and self-employed workers.

**Our goals:**

* To help businesses make their human resources management more efficient.
* To help people identify their career drivers to set them on the right career path and ensure that they want to give of their best.
* To develop executives’ leadership skills so that they can set an example for their colleagues and prompt them to want to achieve the same goals.
* The combination of these approaches aims to ensure the lasting future of the business.

**Our values:**

* **P**rofessionalism
* **R**espect
* **I**ntegrity
* **C**onfidence
* **E**ngagement

**Our assets:**

* Personalised, flexible, proactive and competitive approach.
* Pragmatism and efficiency.
* Proven experience of our certified experts.
* Multilingualism.
* Many references.

**Our service range:**



*Traduction des termes français figurant dans le tableau ci-dessus (non accessible) dans chaque colonne :*

Mediation Sales and networking Social audit Other

Burn-out prevention Priorities management Salary optimisation (in partnership)

Legal training courses Legal advice Social secretariat (in

 partnership)

 Premiums, subsidies and Independent director regional aid

 (job classification,

 assessment)

 Shared HRM Advisory committee

member

Shared jurist

Recruitment and selection