



## Global Employer Services COVID-19 | Individual tax

### New “Phoenix Bonus” introduced for hiring employees from Brussels-Capital Region

As a further measure to assist employers in response to the COVID-19 pandemic, the Brussels-Capital Region on 4 January 2021 announced a new employment aid scheme (the “Phoenix Bonus”) ([Dutch](#) | [French](#)) for Belgian employers who hire jobseekers from Brussels-Capital Region as from 1 January 2021, regardless of where in Belgium the employer’s operations are based. Depending on the new employee’s circumstances, the employer may receive a bonus of up to EUR 800 per month for a maximum of six months.

The key features of the scheme are as follows:

#### Contractual requirements

The employment contract must be:

- Full-time or at least half-time;
- For an indefinite period or for a fixed term of at least six months; and
- Signed between 1 January 2021 and 31 December 2021, with the commencement date of employment no later than 1 March 2022.

#### Employee eligibility

For an employer to benefit from the Phoenix Bonus, the employee must obtain a certificate from Actiris (the Brussels Employment Office) confirming that the employee meets the required conditions. The amount of the bonus is determined as follows:

- A monthly bonus of EUR 800 is payable where the new employee:

- Lives in the Brussels-Capital Region;
  - Is registered with Actiris as a nonworking jobseeker at some time between 1 April 2020 and 30 June 2021;
  - Is younger than the legal retirement age; and
  - Has no educational qualifications beyond the CESS (Higher Secondary Education Certificate).
- A monthly bonus of EUR 500 is payable where the new employee:
- Lives in the Brussels-Capital Region;
  - Is registered as a nonworking jobseeker with Actiris at some time between 1 April 2020 and 30 June 2021;
  - Is no longer subject to compulsory education;
  - Is under the age of 30; and
  - Holds a diploma or certificate higher than the CESS.

## Employer benefits

Depending on the employee's situation, the employer can receive a monthly bonus of up to EUR 800 or EUR 500 for a maximum of six months. If the employee moves to another region of Belgium during the period covered by the contract, the employer will continue to receive the premium.

The bonus is calculated based on a formula determined primarily by the number of hours worked by the employee each month, which information must be provided to Actiris by the employer at the end of each month. Where the employer is forced to temporarily cease operations as a result of the COVID-19 pandemic, resulting in employees being unable to work and their contracts suspended, payment of the bonus also is deferred. The bonus will be reinstated at the end of the period of temporary unemployment if the employee is on a permanent contract.

The employer may only receive payments under the Phoenix Bonus scheme once for the same employee. The bonus may be combined with social security reductions but cannot be combined with other regional allowances.

## Procedural requirements

For the employer to benefit from the Phoenix Bonus, the new employee must have the required certificate from Actiris no later than the day before the employment starts.

The employer must submit the application form for the bonus to Actiris within two months after the start of the employment contract by:

- Completing the online form on the Actiris Website ([Dutch](#) | [French](#)); or
- Emailing the completed form to [phoenix.brussels@actiris.be](mailto:phoenix.brussels@actiris.be).

The employer also must submit a copy of the employment contract with the application.

On an ongoing basis, the employer must send to Actiris on a monthly basis the employee's payslips and a "Timesheet" (a specific sheet prepared by Actiris), no later than two months after the end of the month in which the hours were worked.

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

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