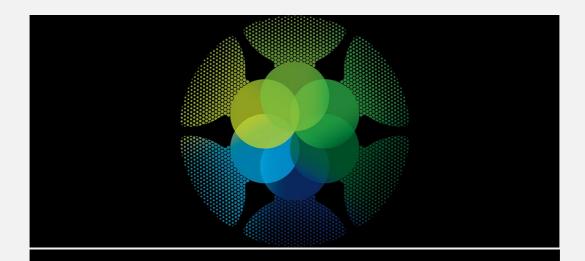
Belgium | Deloitte Tax | 15 April 2020



Global Employer ServicesLabour law

PWD 2020 Belgium Update

On 28 June 2018, the European Union adopted European Directive 2018/957 (revised Posted Workers Directive, "PWD 2020") which aims to expand the breadth of core working conditions to be observed by companies with respect to their mobile workforce.

Pursuant to PWD 2020, Member States have until 30 July 2020 to align their domestic legislation with the revised posting rules.

Next to an expansion of the set of core working conditions, PWD 2020 also introduces the "equal pay for equal work" principle implying that posted employees will be entitled to the same level of remuneration as local employees for the same kind of work in the same location. It implies that, under PWD 2020, an employer is not only obliged to comply with the minimum wage of the host country but also required to award posted workers all of the host country's mandatory, constituent elements of remuneration.

A few months before the deadline, there is not yet a Belgian law transposing PWD 2020.

Current employer obligations under Enforcement Directive

When assessing the impact of PWD 2020, it remains important to also keep in mind the Posted Workers Enforcement Directive ("PWED"). PWED comes with strict compliance

requirements for employers, such as prior notifications of posting, the appointment of a liaison person and the retention of social documents. Such employer obligations are increasingly under the spotlight, with greater scrutiny and strict penalties being imposed for compliance failures. For further information we refer to our booklet.

More information and updates

Deloitte will of course stay on top of any further progress in transposing PWD 2020 as well as the "equal pay for equal work" rules it introduces. Keep an eye out for upcoming alerts in this regard.

For more information on the PWD 2020, feel free to take a look at our updated and detailed brochure.

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