

EXPLANATORY LEAFLET

GENERAL REMARKS

The **reference year** of the present survey is **2024**.

The survey unit for which the data is collected is defined by the **employer registration number** indicated at the beginning of the questionnaire.

WHO IS COVERED BY THE QUESTIONNAIRE?

The survey covers all individuals who have a direct employment contract with the company and receive remuneration, regardless of the nature of the work performed, the number of hours worked (full-time or part-time), and the duration of the contract (fixed-term or indefinite).

For the public sector: the term “employees” (salariés) is to be taken in its largest sense, including all personnel, independent of their legal statute (“salarié”, “employé” or “fonctionnaire”).

The survey considers three types of employees:

- **Full-time employees (excluding apprentices)**
Employees working 35 hours or more per week are considered full-time employees.
- **Part-time employees (excluding apprentices)**
Employees whose regular working hours are less than 35 hours per week are considered as part-time employees.

This definition includes all part-time employees, regardless of the nature of their work schedules (e.g., working half-days, one, two, or three days per week, etc.).

- **Apprentices**
This refers exclusively to individuals working under an apprenticeship contract.

Individuals working under contracts such as paid internships, internships, or employment contracts for students (paid), etc., are also considered employees.

Are to be excluded:

- owners, directors or managers whose remuneration mainly takes the form of a share in profits;
- family workers who are not employees;
- home workers without employment contract;
- sales representatives and other persons who are wholly remunerated by way of fees or commission, are not on the payroll, or who are self-employed;
- interim or temporary workers recruited, employed and remunerated by employment agencies to work elsewhere;
- students and trainees who are not remunerated.

Employment agencies should include their permanent employees as well as those placed in enterprises.

INFORMATION ON LEAVE DAYS

Q1 Please indicate the average number of days of paid annual leave (recreation leave) per full-time employee: (e.g. 26.50 or 32.75).

Please enter a number to two decimal places (e.g. 26.50 or 32.75), knowing that the legal minimum is 26 days.

Note: 1 day = 8 hours for a full-time, 1 day = 4 hours for a half-time etc.

Questions Q2 a) and b) are to be answered separately for employees who worked full-time, those who worked part-time, as well as for apprentices.

Q2 a) Concerns the sum of:

- **extraordinary paid leave days** for family events (marriage, funerals, births, adoption of a less than 16 years old child, moving house, ...);
- days for **paternity leave**
- **special leave** (for family reasons, for job search in the case of a notice of dismissal, for training, for volunteers, education leave, political leave, leave for development co-operation, cultural leave, sporting leave) during the year 2024;
- **leave granted on legal, conventional or voluntary basis** (disability, seniority, etc.), during the year 2024.

Note: This question does not concern:

- Leave for family reasons;
- Carers' leave;
- Parental leave;
- Partial unemployment, etc.;
- Sick/maternity leave;
- Leave for the adoption of a child;
- Compensatory rest for overtime...

Q2 b) refers to the total number of leave days indicated in **Q2 a)**, paid by the employer but **reimbursed** by the State (e.g., paternity leave starting from the third day)

Note: 1 day = 8 hours for a full-time, 1 day = 4 hours for a half-time etc.

INFORMATION ON LABOUR COSTS

The amounts indicated to each line of the questionnaire will relate to the sums paid by the employer during the year 2024 for all employees.

Q3 a) Total of compensatory allowances paid in in case of unemployment

Indicate the total remuneration paid to employees to cover days of absence due to unemployment (partial, accidental, involuntary and temporary layoff, weather-related unemployment), whether covered by the employer or the State.

Q3 b) Indicate the part of the amounts from **Q3 a)** reimbursed to the employer by the "Fonds pour l'emploi".

Q4 Bonuses and allowances not paid in each pay period, such as fixed term bonuses (year-end bonuses, Christmas bonuses, 13th and/or 14th month pay, holiday bonuses) or variable bonuses and allowances and payments to employees leaving the company not in relation with a collective agreement.

Q5 Wages and salaries in kind

This refers to an estimate value of all goods and services made available to employees through the enterprise supported by the employer, such as:

- **Company products**
They are supplied free of charge for private use or sold to staff below their cost to the enterprise. The net price to the enterprise should be entered i.e. the cost of products supplied free of charge or the difference between the cost and the price at which the products are sold to staff.
- **Staff housing**
These are the company's expenses to facilitate employee housing, including: expenses related to company-owned housing (maintenance and administration costs of the housing, taxes, and insurance related to housing), and low-interest loans for the construction or purchase of employee housing (the difference between the market interest rate and the rate granted); allowances and subsidies granted to employees in connection with their housing (e.g., relocation allowances), excluding moving allowances.
- **Company cars**
It refers to the cost to the enterprise for company cars supplied to employees for their business and private use. It should include the net running costs incurred by the enterprise (the annual cost of leasing and interest payments, depreciation, insurance, maintenance, repairs and parking). It should not include the capital expenditure involved in purchasing the vehicles or any income derived from their resale.
- **Stock-options or company stocks**
- **Other payments in kind**
It covers in particular indirect benefits chargeable to the employer such as:
canteens and meal vouchers; free use of mobile phones, staff shops; commuting fees ; payments made to trade union funds and costs of works committees, cultural, sporting and leisure facilities and services; kindergartens and day nurseries.
All such expenditures include depreciation of buildings and installations as well as small repairs and maintenance.
Salaries and wages paid by the enterprise directly to the staff working in these services and facilities are not entered under this heading.

Q6 Payments to employees' saving schemes

They include company saving schemes, share purchase schemes etc. Payments carried out for the constitution of special funds for employees used for the purchase of shares or other financial assets, even if they are not at their immediate disposal, must be decreased by eventual tax exemptions.

Free share distribution or shares sold at reduced price to the staff or to the special funds, can only be considered as a cost if they result from share buy-back on the stock market. The cost consists in the difference between the repurchase price and the selling price.

Q7 Total of collectively agreed, contractual and voluntary social security contributions payable by the employer

Indicate here collectively agreed, contractual or voluntary social contributions which are supplementary to those which are compulsory by law and which are paid by the employer to the benefit of the employee.

These are net figures: fiscal exemptions they may generate are taken into account.

Please include here:

- **Supplementary (internal and external) pension schemes**
Indicate in this rubric the collectively agreed, contractual or voluntary social contributions paid by the employer to insurance companies, self-administered funds, pension funds, all other expenditure intended to fund supplementary pension schemes ; all contributions that go beyond what law guarantees.
Indicate the amounts paid within the framework of internal or external supplementary pension regimes: the amount engaged as reserve endowments for supplementary pensions (internal funds) and the premiums paid to a private independent company.
- **Supplementary sickness insurance schemes**
Indicate contributions paid by the employer to non-mandatory supplementary health insurance regimes (i.e. Caisse-médico-complémentaire-mutualiste).
- **Other non-statutory supplementary social security schemes**
Indicate contributions paid by the employer to other non-mandatory supplementary social security regimes not already mentioned.

Q8 Imputed social contributions

- It concerns the compensation given to the employees leaving the company as determined in the collective agreement.
- It also concerns expenses not yet mentioned, directly paid by the employer, for social services and social work, medical services (i.e. vaccination fees), pension and health payments not mentioned elsewhere and education grants conceded to employees and their families.

Q9 Recruitment costs and working clothes provided by the employer

These are the sums paid to recruitment agencies, expenditure on job advertisements in the press, travel expenses paid to candidates called for interview, installation allowances paid to newly recruited staff, etc. This does not include administration running costs (office expenses, staff wages, etc.).

The costs for working clothes provided by the employer (for professional use only) have to be included.

Q10 Expenditure on vocational training services and facilities (net of subsidies received)

These include: expenditure on vocational training services and facilities (except the personnel's wages appointed to these services if directly paid by the employer):

- amortization, small repairs and maintenance of buildings and installations, excluding staff costs;
- participation fees to training courses;
- instructors' fees for instructors from outside the enterprise;
- expenditure on teaching aids and tools used for training: energy, small tools sets;
- sums paid by the enterprise to vocational training organisations;
- vocational training grants.

Subsidies linked to vocational training should be deducted.

Q11 Subsidies received by the employer in connection with employment

These are all amounts received in the form of subsidies of a general nature intended to refund part or all of the cost of direct remuneration.

Only provide information concerning aids paid by the state to the employer regarding the hiring of particular categories of persons (less fitted persons, unemployed persons and persons threatened of losing their jobs).

This section includes, for example:

- partly reimbursements of gross salaries and wages by the "Fonds pour l'emploi" in the context of aid for the hiring of young people registered with the ADEM (Employment Administration) and benefiting from an employment measure, e.g. those who have worked under a temporary auxiliary (CAT) contract or under a placement contract;
- Tax incentives amounting to 10% of the gross monthly remuneration deductible as operating expenses in the event of a job offer to unemployed persons registered for 3 months and assigned by the ADEM;
- Reimbursement of the apprenticeship compensation.

Does not include:

- amounts covered by the "mutualité";
- amounts covered by the "Fonds pour l'emploi" for short-time working;
- the "Fonds pour l'emploi"'s financial support aimed to cover part or all of social security costs or of vocational training costs ;
- reimbursements made by social security institutions or private insurance funds to the employer ;
- The co-financing of vocational training (to be deducted directly in question Q10)