

## 2026 BELGIUM BENEFITS SUMMARY – WHITE COLLARS

*Employees are eligible for most benefits programs on the first day of employment.*

**Holidays:** 10 paid public holidays per year. When the holiday takes place on a weekend day, the employee is free to take up this day whenever he prefers within the calendar year.

**Vacation:** Employees are entitled to 20 days of vacation per year, provided they have worked full-time in the previous year. Seniority leave: for every 5 years of service, employees receive an additional day off, up to a maximum of 3 extra days. Reduced working hours: All employees are entitled to 12 additional days off per year, working 40 hours per week but being paid for 38 hours per week. Career leave: starting at the age of 50, employees receive one additional day of career leave. This increases to two days at the age of 58, and three days at the age of 60.

**Holiday Buy/Sabbatical Leave:** Employees may purchase up to 10 additional vacation days per year. The cost of each purchased vacation day is calculated based on the employee's salary in the month in which the vacation day is taken and is deducted accordingly from the employee's salary.

Under the Sabbatical Leave arrangement, employees may accumulate purchased vacation days—up to a maximum of 25 days—and use them to take a sabbatical leave of up to three months.

**Group insurance:** The employee is automatically enrolled into two defined contribution plans. For both plans, contributions are paid 100% by the employer.

### Defined Contribution Plan 1:

A retirement capital as of the retirement age of 65y

Employer contribution = 5% S1 + 10% S2

S1 = Gross salary of the previous calendar year < 82.608,94 € (pension ceiling 2026)

S2 = Gross salary of the previous calendar year > 82.608,94 € (pension ceiling 2026)

A life benefit in case the employee dies before the age of 65.

Married / cohabiting: 3 x gross salary of the previous calendar year

Single: 1 x gross salary of the previous calendar year

Increased with 0.5 x gross salary of the previous calendar year per child

A disability annuity: after the first year of illness (full / partial disability) due to illness or private accident, the employee can apply for an annuity through the disability insurance.

Annuity for full disability = 20% S1 + 75% S2

S1 = salary < 57.136,90 € (legal 'RIZIV' ceiling for illness / private accident 2026)

S2 = salary > 57.136,90 € (legal 'RIZIV' ceiling for illness / private accident 2026)

Salary = 12 x the gross salary of the month January.

### Defined Contribution Plan 2:

The contract guarantees: a capital at retirement age or a death benefit equal to the accumulated reserves in case the employee dies before the age of 65.

Employer contribution 2026:

- Up to salary grade 13 (incl.): 1.108,26 € /year
- As of salary grade 14: 1.799,58 € /year

**Healthcare:** This insurance guarantees, in case of hospitalization or critical illness, the additional reimbursement of expenses which after deduction of the legal reimbursements - under national health insurance - still remain to be paid by the insured. The active employees are eligible as well as the spouse or cohabiting partner and children who are domiciled at the home address of the employee. A personal contribution for family members of 100 €/year per adult and 30 €/year per child has to be paid by the employee (one time deduction in January for the entire family).

**Illness plan:** The purpose of the illness plan is to compensate the possible loss of income during the first 365 days of disability. The compensation is an addition to the social security payments of the Belgian social security or the payment of the occupational accident insurance:

- up to a maximum of 100% of the taxable salary during the first 90 calendar days of illness
- up to 75% of the taxable salary as of calendar day 91 until calendar day 365

To determine the number of disability days the periods of guaranteed income are included.

**Employee Assistance Program (EAP):** The company provides in an Employee Assistance Program which can be used by the employee and family members living in the same household. This service covers confidential support for family, work, stress, financial and legal questions and is provided through an external service provider.

## Corporate Incentive Programs / Benefits

### Science & Technology publications program

### Patent recognition program

**Corporate Incentive Plan (CIP):** Non-Sales employees are eligible to the corporate bonus program. The target payout is a % of the base salary linked to the salary grade.

**Sales Incentive Plan (SIP):** Employees in sales with commercial targets are eligible to commission. The target payout is a % of the total target compensation.

**Accident Insurance:** In case of an accident occurring during a business trip (100% paid by the employer):

- Lump sum of 3 x salary payable in the event of accidental death (limit 1,000,000\$)
- Lump sum between 25% & 100% of the compensation paid out in case of accidental death in the event of disability (% depends on type of disability)
- Emergency medical benefits / services

## EMEA policies

### Company car or Federal Mobility Budget:

The employees with a salary grade 9 and higher are eligible to a company car or the Federal Mobility Budget. A monthly taxable benefit according to the Belgian tax legislation is applicable.

**Fuel Card/ charging key:** Employees with a company car are entitled to an ESSO fuel card / charging key:

The ESSO fuel card / charging key can only be used in Belgium and the surrounding countries.

**Employee Referral Program Bonus:** The program pays a bonus to employees who make a referral to a suitable candidate that leads to a successful hire.

## Other Benefits:

**13,92 installments / year (statutory):** A year-end premium that is equal to one-month base salary is paid in December. In June, a double holiday payment in the amount of 92% of the monthly base salary is paid out. For both premiums, a requirement to meet certain conditions is applicable.

**Statutory increases cost of living:** On July 1<sup>st</sup> of every calendar year, the base salary can be increased by the current inflation rate (cost of living %).

**Sectorial increases (statutory):** The base salary can also be increased based on sector agreements (no fixed dates for these increases).

**Meal vouchers:** Value of 10 € (employee contribution of 1,09 €)

**Eco vouchers:** Employees will receive eco vouchers (pro rata in case of part time employment) in the month of April for an amount of 125 €

**Transportation allowance:** Employees without a company car and a gross base salary below 6.899,81 €/month (2026) are eligible to an increased transportation allowance (50% above the statutory compensation) with a maximum of 9,20 € per working day.

**Bicycle allowance:** Employees without a company car and a gross base salary lower than 6.899,81 € (2026) are eligible for a bicycle allowance of 0,27 € per kilometer (round trip) with a maximum of 10,80 € per working day.

**Seniority Premium:** From a seniority of 5 years (or more) employees from salary grade 6 to 8 included receive a gross seniority premium every year in the month of July (2025 amounts, next update 07/2026).

- 5 – 9 years of seniority: premium of 659,80 €
- 10 – 14 years of seniority: premium of 1.319,60 €
- 15 – 24 years of seniority: premium of 1.979,42 €
- 25 and more years of seniority: premium of 2.636,03 €

**Gift voucher “Saint Nicholas”:** 25 € per child (age until 12 years) of the employee.