

Summer holidays are approaching. The payment of the holiday pay is in the air. This is an opportunity to recall the rules applicable to employees regarding annual vacation in Belgium.

Everyone who is working is entitled to holidays. If you work for the same employer as last year, they must inform you of the number of days of holiday to which your work in 2025 ('vacation accounting year') entitles you in 2026 ('holiday year'). If, on the other hand, you were employed by one or more other employers last year, they must have delivered a **holiday certificate** mentioning, in particular, the period during which you were employed and the (successive) work arrangements you had. If you did not work the previous year, you can take leave from the moment you were hired, under certain conditions, through the 'youth leave', 'senior leave' or 'European leave' systems.

Holiday duration

The number of **vacation days in 2026** is based on the number of **days you worked in 2025**. If you worked a five-day week throughout 2025, they will be entitled to 20 days of holiday in 2026.

For the calculation of holiday duration and holiday pay (see below), some **days of inactivity** for the employee are, under certain conditions, **treated as working days**: days off due to accident or illness (first 12 months), half-days not worked in the event of authorized return to work on a part-time basis (medical), maternity leave and prophylactic leave, breastfeeding breaks, birth leave (20 days), adoption leave (6 weeks), leave for foster care, temporary unemployment for economic reasons, compensatory rest (paid), public holidays, annual and additional holidays, strikes (within the company), paid educational leave, trade union or political leave,

and any other days of inactivity for which **gross remuneration** has been paid. Days of temporary unemployment due to force majeure are not included.

If you get sick before the start of your holiday or during your holiday, these may be **postponed** to a later date¹. Please note that you are required to take your holiday **during the current year** and cannot carry it over to the following year. Your employer must be able to demonstrate that they have made every effort to ensure that you are able to take your vacation. However, if, at the end of the year, you are unable to take your holiday due to certain circumstances (such as an accident, illness or maternity leave), it may be postponed for up to 24 months after the end of the year². In this case, in December, your employer will pay a holiday pay to you for the days that could not be taken. It is now possible to combine this pay with the mutual insurance company's incapacity for work benefits.



Belgium is lagging behind the rest of Europe : the minimum number of days of leave is much higher in many other countries ! Spain provides for a minimum of 30 days of leave, Luxembourg 26, Denmark, Austria, France and Sweden 25 days, and Germany and Finland 24. Only the Netherlands remains at 20 days, like Belgium. Some companies may grant "extra-legal" days off, but less than half of workers have access to them. Many organizations, including the CSC, want to **guarantee every worker at least 25 days of annual leave**. This is a minimum requirement to enable all workers, and parents in particular, to meet their essential needs in terms of work-life balance. But it is also a means of preventing exhaustion, illness, and parental and professional burnout.

¹ See the « Droit de l'employé » from December 2023

² See the « Droit de l'employé » from May 2024

Single and double holiday pay

During your vacation, you receive your **normal salary** (excluding any overtime pay and bonuses). This is known as 'single holiday pay'. You are also entitled to a **salary supplement** called '**double holiday pay**', which is calculated like this: for each month worked and/or assimilated as worked in 2024, 1/12th of 92% of the salary for the month in which the main holiday is taken. For 12 months worked and/or assimilated as worked, this therefore amounts to **92% of the monthly salary**.

This monthly salary **includes**:

- **gross bonuses** that can be classified as variable because they are linked to certain services (e.g. overtime pay or pay for so-called 'uncomfortable' hours worked at night, on Sundays, etc.), the employee's productivity, the company's results or any other criterion that makes their payment uncertain and random.
- **commissions**: for employees who do not receive a fixed salary, holiday pay is based on the average remuneration for the 12 months immediately preceding the month of the holiday.
- **benefits in kind** considered as remuneration.

However, the following **are not taken into account**:

- gross remuneration that cannot be classified as variable, such as any end-of-year bonuses, fixed sectoral bonuses, compensation in lieu of notice ;
- benefits that are not subject to social security contributions (e.g. meal vouchers, private use of a company car, employer's contribution to group insurance and hospitalization insurance, reimbursement of expenses).

Social secretariats have made it a habit to calculate the double pay in **May or June**, regardless of when the main holiday is taken. However, if your salary for the month in which you take your main holiday (e.g. December) is higher than your salary for **May or June** (due to indexation, a seniority increase or an increase agreed with your employer), you are entitled to request an adjustment (a recalculation) of your double pay.

End of contract

If you have already taken all your days off by the **end of your contract**, your employer will pay you **holiday pay** (single and double) for the **following year**. This pay is equal to **15.34% of your gross remuneration** earned during the current year (including the end-of-year bonus). Any periods that are treated as holiday but are not paid by the employer (e.g. maternity leave) are included in this calculation.

If you have **not yet taken any holidays**, your employer will also pay your holiday pay (single and double) for the **past vacation accounting year**. This amount is equal to 15.34% of the remuneration earned during the past year, plus any hypothetical remuneration for assimilated days.

From one employer to another

When you take a day of holiday earned with your former employer, **your new employer only pays you 10% of your daily salary**. They therefore deduct a lump sum corresponding to 90% of your daily salary. In December, they make a final account, calculated as follows. On the one hand, we take the simple holiday pay received from the former employer ; on the other hand, we take the 90% deductions made by the new employer for each day taken. **If the balance is positive, it must be paid back to you. If the balance is negative, your employer may make a deduction from your December salary** and, if necessary, from the following month's salary if there is not enough

salary to be deducted in December. The employer may actually not deduct more than 20% of the net monthly salary for the month in question, in accordance with the law on the protection of remuneration. Furthermore, this deduction cannot exceed the amount that your new employer would have had to pay if you had worked for them the previous year.

If you have any doubts about the accuracy of your holiday pay, please **do not hesitate to contact your regional CNE office**.

Have a great holiday !