



HR and some eco-friendly practices

**Promoting sustainability
within your company**



Environmental sustainability is becoming an increasingly important part of corporate strategy and is closely tied to the topic of **corporate social responsibility**

What role can you play as an employer? Let's share some ideas for a climate-friendly people management that helps both the climate and your employees.





Suggest 'green benefits' in your flexible income policy

Make the shift in reward

- General reward plan



Sales representative



Helpdesk officer



Book keeper



- Flexible reward plan that fits the lifestyle of the employee



Anna



Bike mobility



Louise



Zero-emission cars



Mieke



Mobility budget

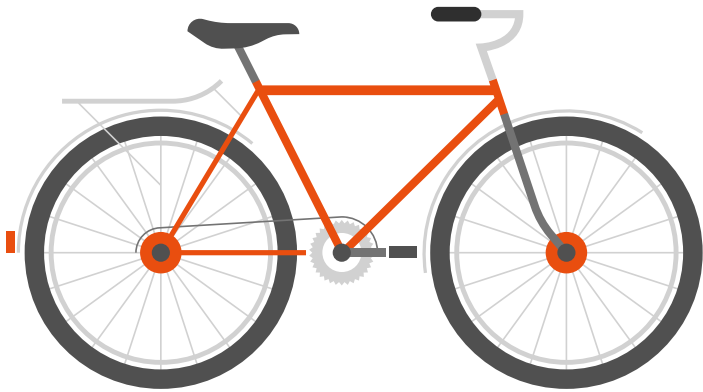


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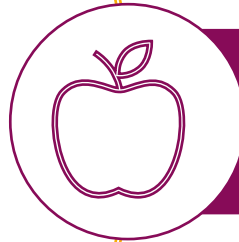


Bike mobility: encourage sustainable transportation

Company bicycles are hot: many companies opt for this transport alternative to avoid traffic jams and encourage exercise. And the tax benefits are also striking.



Employer branding

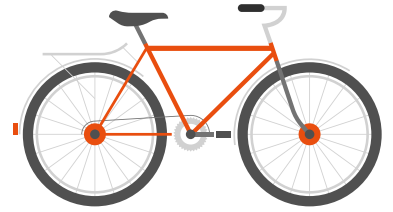


Healthy



Favorable tax regime

A cost-neutral approach - - - - -



'On top'

Cost-neutral

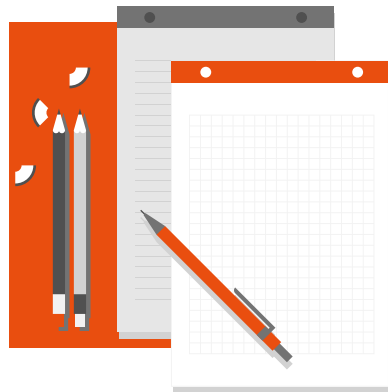
Salary increase

Employee contribution

Financing with a budget

The amount of the personal contribution can be determined in mutual consultation and is deducted from the employee's net salary.

- **Gross wage swap:** reshuffling of the wage package whereby the gross monthly wage of the employee is reduced
- **End-of-year budget:** if the sectoral rules allow it, the end-of-year bonus can be used to finance the bicycle



Belgium: our 'car-crazy' country

- Belgium is the EU country with the highest company car subsidies.
- In recent years, Belgium has been under pressure to U-turn on company cars. The European Commission, the OECD and a wide range of experts have repeatedly criticized the impact of the scheme on Belgium's traffic jams and air pollution, and subsidizing cars isn't a great fit with the country's green targets



Mobility budget

A mobility budget allows your employees to exchange their company car or their right to a company car for a certain budget.



If you can't beat them, green them

The zero-emission company car as the new standard



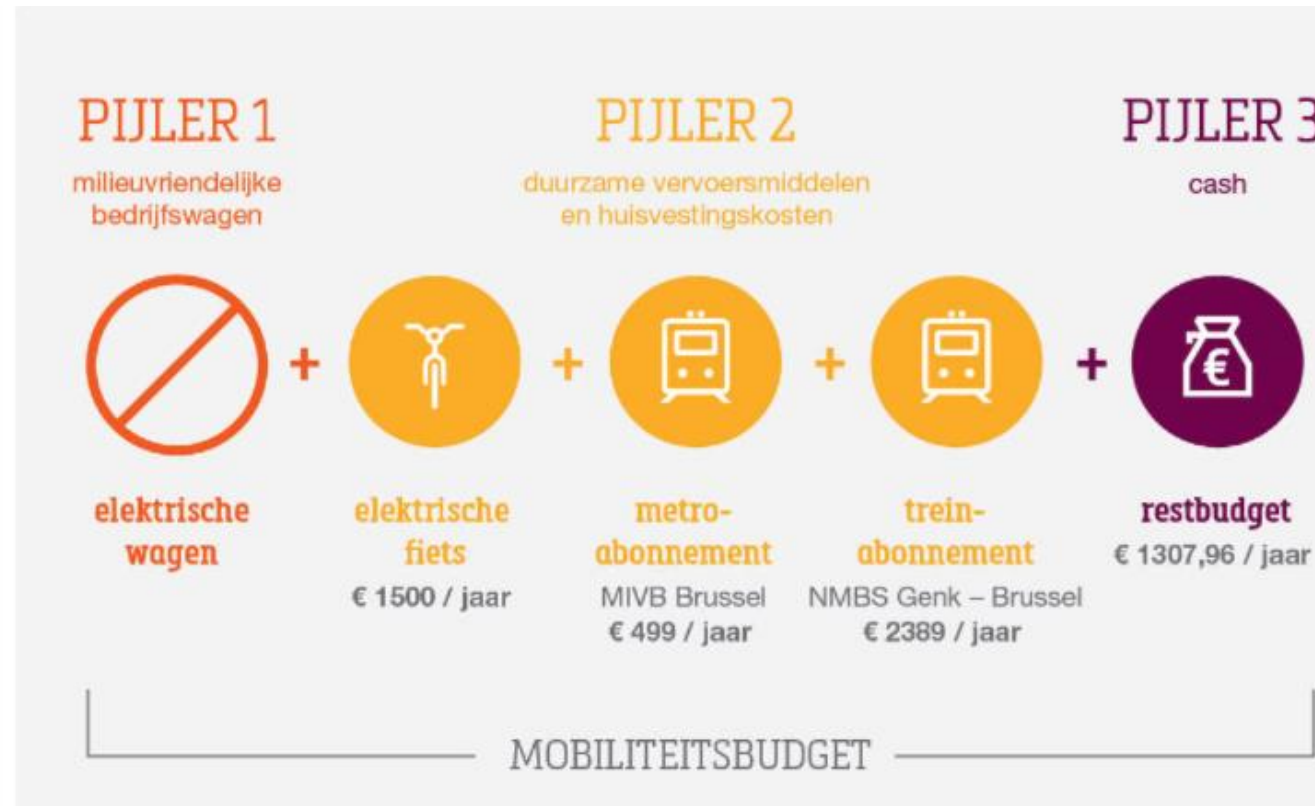
Mobility budget

Swapping the company car for other, more sustainable mobility options



ID bedrijfswagen

- Merk: Audi A3 (cat. 2)
- Leeftijd wagen: < 1 jaar
- Cataloguswaarde: € 20.000
- Brandstof: benzine
- CO₂-uitstoot: 135 g/km
- Tankkaart: ja
- Totale kostprijs/jaar = € 6500



Pillar 3: if the mobility budget has not been fully allocated to pillars 1 and 2, the worker can receive the balance in cash.

This sum is tax-free but is first reduced by a special personal contribution of 38.07%.

In **pillar 1**, the employee can opt for an **environmentally friendly company car**.

Pillar 2 includes durable means of transport and accommodation costs.

The part of the budget that is used for sustainable means of transport or housing costs in pillar 2 is tax-free for the employee.

Towards a zero-emission company fleet

Fossil fuel cars will become very expensive for employers



Example: non-zero-emission car



Cost employer!

BMW X1

- Petrol
- Catalog value:
39.450 EUR
- CO2 emission
129 gr/km
according to NEDC
2.0.

Benefit all kind

- year of depreciation:
 - 1: 2.772,77 EUR
 - 2: 2.606,41 EUR
 - 3: 2.440,04 EUR
 - 4: 2.273,67 EUR

Tax deduction

- **Now: 58,7%**
- **Ordered as of 01/07/23**
 - Income year '24 en '25:
58,7%
 - Income year '26
50% aftrekbaar
 - Income year '27
25% aftrekbaar
 - **Af of income year '28: 0%**

CO2 solidarity contribution

- **Now: 43,30 EUR**
- **Ordered as of 01/07/'23**
 - 97,43 EUR/month
(01/07/23 – 31/12/24)
 - 119,08 EUR/month ('25)
 - 173,2 EUR/month ('26)
 - **216,5 EUR/month ('27)**

Example: zero emission car



Cost employer!

Peugeot 2008

- **Elektrical**
- Catalog value : 43.700 EUR
- CO2 emission 0 gr/km

Benefit all kind

- Year of depreciation
 - 1: 1.474,29 EUR
 - 2: 1.408,39 EUR
 - 3: 1.318,49 EUR => 1.370 EUR
 - 4: 1.228,59 EUR => 1.370 EUR

Tax deduction

- **Now 100%**
- Ordered as of:
 - 2026: 100%
 - 2027: 95%
 - 2028: 90%
 - 2029: 82,5%
 - 2030: 75%
 - **2031: 67,5%**

CO2 solidarity contribution

- **Now: 27,54 EUR/month**
- Increase to:
 - 23,41 EUR as of 1 January '25
 - 25,99 EUR as of 1 January '26
 - 28,57 EUR as of 1 January '27
 - **31,15 EUR as of 1 January '28**

Charging the zero-emission company car



At work

- **Charging at work**
- Part of the benefit of the company, so no taxes and SS contributions due



On the go

- **Charging on the road**
- Part of the benefit of the company, so no taxes and SS contributions due



At home

- **Charging at home**
- Depending on the way of payment:
 - smart meter tripartite agreement
 - Expense fee
 - Taking over the electricity contract of employee

Charging the zero-emission company car at home



Employer takes over electricity contract

- Electricity for charging the company car: included in benefit of the car, so no tax/SS contribution
- Benefit all kind for other electricity use in the household (on actual value)



Smart meter and tripartite agreement

- Smart meter: separating charging of company car from other electricity use in the household
- Tripartite agreement: direct payment by the employer/leasing company.
- Included in benefit all kind company car, so no tax/SS contributions due



Expense fee

- No social security contributions (RSZ)
- Fiscality: taxes due for:
 - Professional use: no
 - Commuting to work: exempted from taxes till 430 EUR/year
 - Pure private use: taxes on actual value
- *Very complex! Consider a ruling*



03. **Some other ideas...**

Some other ideas...



Bonus CCT 90: collective ecological objectives



Policies (car policy, hybrid working policy, ...)



Eco vouchers



Hybrid working, flexible working, ...



Thank you and good luck!

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