



# MEMORANDUM

## 2024

*Confédération Nationale des Cadres  
Nationale Confederatie v/h Kaderpersoneel*



# OUR DEMANDS

## MAIN THEMES

 Tackling Shortage of skilled workers

 Defending managers & professionals


 Democratisation of social dialogue

Recognition of  in social dialogue

Diversity & inclusion 

Pensions 

## SECTORS

 Energy

Banks 

 Chemicals & Pharma

Research 

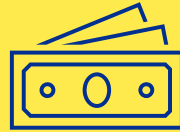


# TACKLING THE SHORTAGE OF SKILLED WORKERS



## REWARD

We need to reward more the technical professions, which are vital if we want to make a success of the energy transition, digital transformation, artificial intelligence, nano-technologies and bio-medicine.



## STARTING SALARY

The net salary of young managers at the start of their careers has fallen by 25% since 1990. It's time to take measures that put this personal investment back on track.



## RETENTION

Ensuring the retention (in Belgium) and maintenance of quality jobs through ongoing training of high-level staff (technicians, engineers, doctors, etc.) and good working conditions.

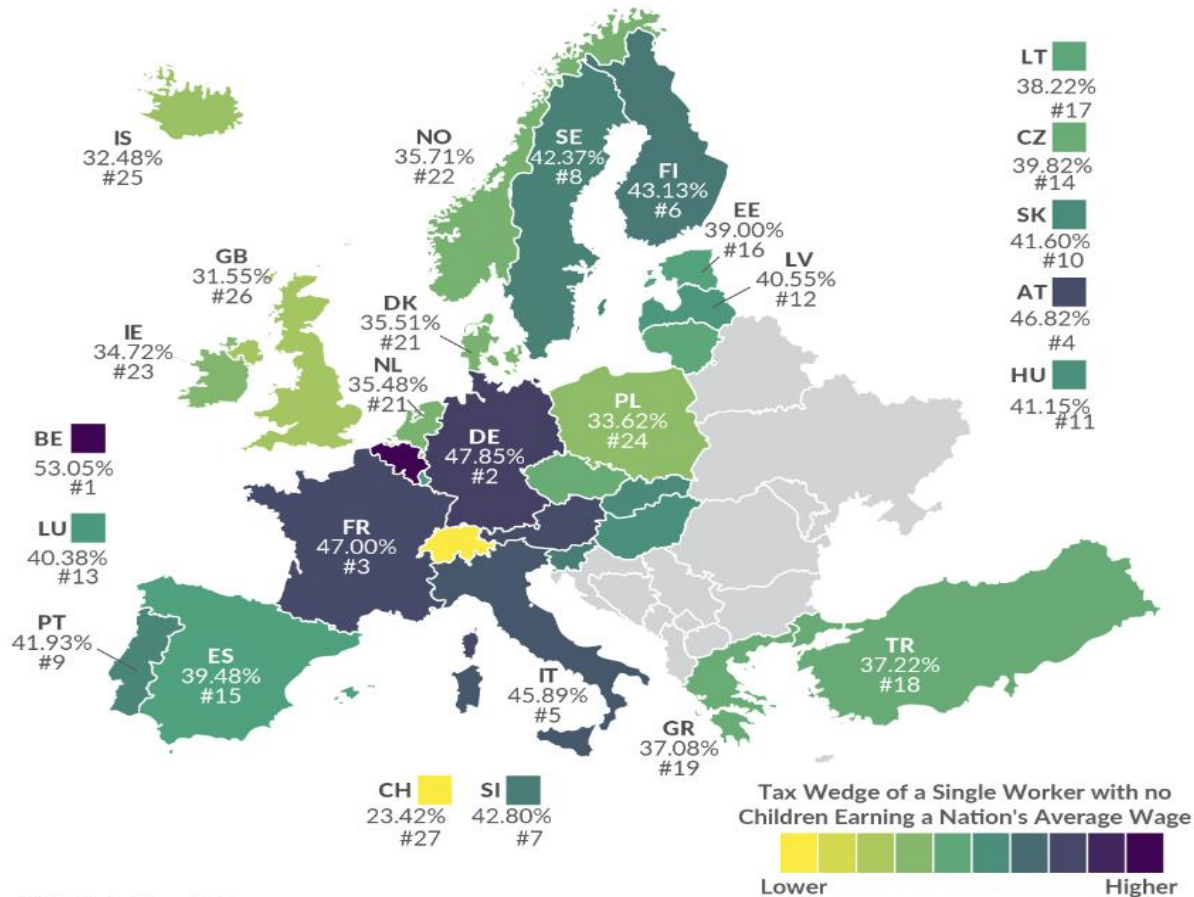


Belgium has the highest tax burden on labor at 53 percent (also the highest of all OECD countries)

In the land of tax, the salaried executive is the pigeon to be feathered

## Tax Burden on Labor in Europe

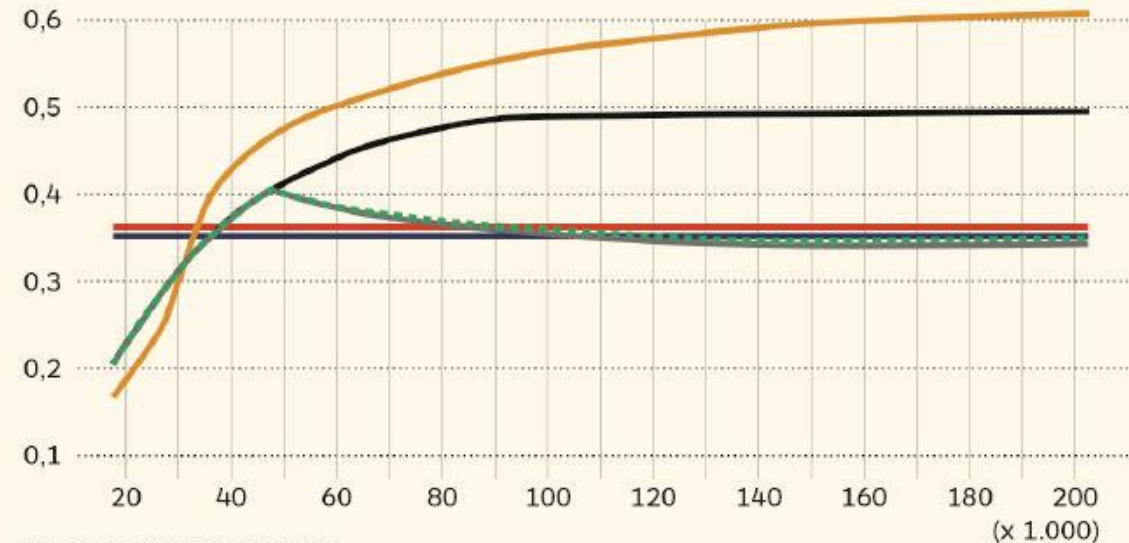
Tax Wedge of a Single Worker with no Children Earning a Nation's Average Wage, 2022

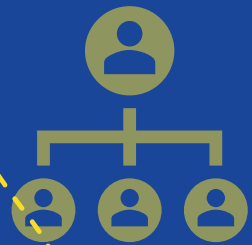


Source: OECD, Taxing Wages 2023.

## GEMIDDELDE EFFECTIEVE FISCALE EN PARAFISCALE DRUK (in %)

- Eenmanszaak
- Loontrekkende
- - - Minimale bezoldiging + uitkering (VVPR-bis)
- Geen bezoldiging + uitkering dividend (VVPR-bis)
- Minimale bezoldiging + liquidatiereserve (uitkering na 5 jaar)
- Geen bezoldiging + liquidatiereserve (uitkering na 5 jaar)





# DEFENDING MANAGERS & PROFESSIONALS: THE SALARY PACKAGE

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The Belgian public primary expenditures are too high (52% in 2022) and their financing relies too heavily on the revenues of salaried executives (the most heavily taxed due to an excessive progressivity).

2

Increase of the "normal salary" ceiling used to calculate unemployment benefits and pensions

3

Managers are regularly excluded from social programming, and therefore from any relevant salary increases, which is discrimination.

4

In the long term, we will see the disappearance of the advantage of company cars without any compensation in the form of an adjustment of the equivalent progressive tax rate on salaries.



# DEFENDING MANAGERS & PROFESSIONALS: QUALITATIVE MEASURES

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## 5. **Combating discrimination**

- \* Take measures in relation to categories that are victims of discrimination in terms of recruitment, pay, career development and dismissal, e.g. managers aged over 50, women managers, managers of foreign origin, etc.
- \* We are seeing an increase in the number of methods used to avoid indexing part of managers & professionals' salaries (extra pay, cafeteria plan, exclusion from social programming, etc.).

## 6. **Management representation**

- \* Penalise companies that fail to organise social elections and/or prevent managers & professionals representation within companies

## 7. **Improving the work-life balance of managers**

- \* Salaried managers & professionals are subject to very/too much work pressure due to their high level of responsibility. Their well-being is essential to ensure the well-being of all workers.



# DEMOCRATISATION OF SOCIAL DIALOGUE

Simplification  
"à la française"

- Merge the CPPT/CPBW and OR/CE into a single elected representative body to streamline consultation and open up important issues such as stress in work organisation.
- Enable the CNCK to take part in the DS cadres/kaderleden
- Opening up the social elections to new trade unions in order to fight the existing oligopoly
- Enable all employees to vote for an employee representative in the administration council

Depoliticising  
CLA  
negotiations

- In companies, negotiation and signature by elected representatives
- Involve company elected representatives at sector level

# RECOGNITION OF THE IN SOCIAL DIALOGUE



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## TRANSLATING EUROPEAN LAW ON COLLECTIVE BARGAINING INTO BELGIAN LAW

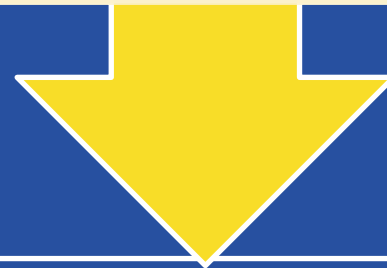
Article 11 of the  
European  
Convention on  
Human Rights

Art 22 of the  
International  
Covenant on Civil  
and Political Rights

Articles 5 and 6 of the  
revised European  
Social Charter  
(Lisbon Treaty)

Article 28 of the EU  
Charter of  
Fundamental Rights

Articles 3 and 10 of  
ILO Convention 87



This implies that the CNCK, where it is represented, will be able to sign CLAs at company/UTE level for the relevant category.



# RECOGNITION OF THE IN SOCIAL DIALOGUE



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At sectoral level, as well as at regional and federal levels, we are making the same observation :  
the participation of salaried managers is not recognised in social bodies.

In the world of work, professional and managerial staff play an essential economic role, thanks to their high level of training, their skills, their sense of initiative and the responsibilities they assume.

In a 1993 decision, the European Parliament recognised the specific role of the professional and managerial staff.

Most European countries give professional and managerial staff and their trade union representation a place in social dialogue equivalent to that of other trade unions, which is a guarantee of a successful and competitive economy.



# DIVERSITY AND INCLUSION

As a management organisation, we stand by **our commitment to gender equality and cultural and ethnic diversity as a means of creating more effective, collaborative and healthy working environments.**

## 01 Training

As well as the need to raise the profile of technical occupations, CNCK is convinced of the need to promote **technical careers** and to **encourage women** to take up these careers.

## 02 Motherhood

Professor Goldin, the last Nobel economy winner, has been raising awareness on the fact that **the pay gap between men and women kicks in after the birth of a woman's first child.** This nomination brings to light what we are advocating for: **gender equality will never be achieved unless motherhood is specifically taken into account by employers and policy makers.**



# DIVERSITY AND INCLUSION

03

## FEMALE EMPOWERMENT

Even if it is no longer politically correct to make sexist or racist remarks in large companies, the situation has not fundamentally changed when it comes to promotions: there is still **gender discrimination at the top level of companies** = "glass ceiling" (women represent only 15% of the management committees, whereas 60% of the young graduates in Europe are women).

04

## E-WIRING

CEC European manager project : with the aim to **dismantle the structural and systematic roots** of unequal power distribution between women and men, by the **creation of innovative policy solutions and toolkits** to eliminate gender gaps in employment and enterprise



# DIVERSITY AND INCLUSION

05

## UNION REPRESENTATION

During the social elections in 2020, the elimination of half of the M/F imbalance in managerial representation was a significant development for the CNCK (\*) (whereas no significant change was observed by the other unions). But there is still a long way to go. For the 2024 elections, CNCK has set itself the **objective of moving towards a proportional M/F balance in social representation.**

06

## INTERGENERATIONAL

The good thing about longer careers is that it brings even more inter-generational diversity into the workplace. Many of today's grandparents are still working, and would be in favour of a work-life balance with their grandchildren, facilitated by the introduction of **grandparental leave**, which would not penalise them in terms of their pension rights (all the more so as a section of today's working population has not had the opportunity to benefit from parental leave).





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Move towards equality between schemes (employee, civil servant, self-employed) but without retroactive effect on acquired rights under the first and second pillars → Equality: equivalent contributions, equivalent statutory pension



Continuation of the increase in the normal salary ceiling (2022: €71,519.98) for the statutory pension for employees until the maximum salary amount taken into account for civil servants granting the maximum statutory pension (2022: €93,760.79) is reached.



Harmonise the pension/salary ratio, i.e. 75% average salary over the last 10 years of career for civil servants versus 60% average salary over the entire career for employees.



This normal salary ceiling must be applied over the entire career and no longer calculated on an annual basis, so that contributions paid above the ceiling can be allocated to a year in which they were below the ceiling.



This normal salary ceiling must not be reduced in the event of voluntary or involuntary part-time work. (e.g. gender equality)



# PENSIONS

2/3



The pension capital of the second pillar is limited by the rule of 80% of the last salary for the total of the statutory pension + second pillar. The calculation of this limit is not very transparent, penalises part-time work or a drop in salary at the end of a career, is based on theoretical returns on capital and does not take sufficient account of the effects of inflation when it is high.



Years of study in the private sector will be taken into account at the same level as in the public sector when calculating the career conditions that determine the earliest possible retirement date.



Maintaining the free choice between capital and annuity for the second pension pillar.



Maintaining the participation of management representatives in the management of sector or company pension funds.



Self-employment after redundancy after the age of 50 is not penalised in comparison with unemployment (employment trap).



Abolition of the solidarity contribution of 2% on the statutory pension and capital of the 2<sup>ème</sup> pillar (calculated on gross benefits at a usurious rate of 4.75%)



# PENSIONS

As part of a comprehensive reform of our points-based pension system, there are a number of **unavoidable principles** :

No retroactive effects on the existing schemes, the rights acquired under statutory pensions, the rights acquired under the 2<sup>nd</sup> and 3<sup>rd</sup> pillars, so no increased taxation on these rights and/or reserves, no retroactive changes of any negative nature (e.g. criterion relating to the number of years worked)

Same pension/salary ratio in all the schemes → Equal contributions, equal pension

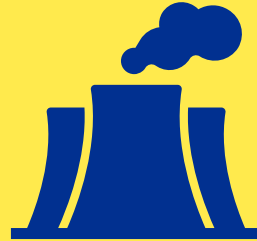
Hardship to be taken into account individually (not by the Joint Committee) in proportion to the number of years said to be arduous, on the basis of objective criteria (physical work, stress, environment, noise, dangerous products, risk of illness and/or invalidity), avoiding abusive generalities such as "all doctors have arduous work"

# ENERGY

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Recognise the CNCK as an official interlocutor in the energy transition. We have considerable expertise in the field of energy (members, managers & professionals groups, appearances in the media and on social networks on energy debate)



Maintain and develop nuclear power generation. The current nuclear capacity of 2 GWe must be increased (more prolongation and building of new units), otherwise the country's electricity security of supply will be jeopardised.

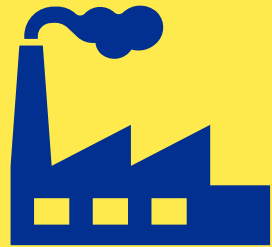


Limit the share of renewables (Wind and Solar) in the energy mix in order to guarantee the stability of electricity grids



# ENERGY

2/2



Phase out gradually fossil-fired power stations, which are responsible for greenhouse gas emissions and soaring energy prices



Reduce the use of fossil fuels by insulating buildings and electrifying transport and heating of building via heat pumps. Meeting the 1.5°C target by 2050 correspond to a reduction in CO2 emissions of 2 to 3% per year for Belgium.



Step up research efforts in the fields of Small Modular reactors (SMR), CO2 capture, batteries & H2



# BANK



Everyone struggles with the (excessive) regulation, strive for a unified well-reasoned interpretation of regulation across financial institutions. We have become the gendarmes of government.



Banks are seen in a negative light by the government. Impact of the government on Banks is/becomes too big.



Preventing unfair competition, such as crypto markets and Fintech. MiCA is only a first (too late too small) step



Promote and realistic age-conscious personnel policy with respect for senior managers and professionals



Unified departure options for senior managers and professionals





# Chemicals and pharmaceuticals contribute to well-being in Belgium

These industries make a very positive contribution to Belgium's balance of trade, provide work for many skilled workers who are paid properly, and contribute to revenue.

Restoring the competitiveness  
of the chemical and  
pharmaceutical industries

- Competitive energy prices based on sufficiently available energy sources, while supporting the energy transition
- Maintaining R&D tax credits in Belgium
- Competitive gas prices, which are essential to the fertiliser industry, among other things
- Balanced trade agreements with the rest of the world

Avoiding distortion of intra-  
European competition

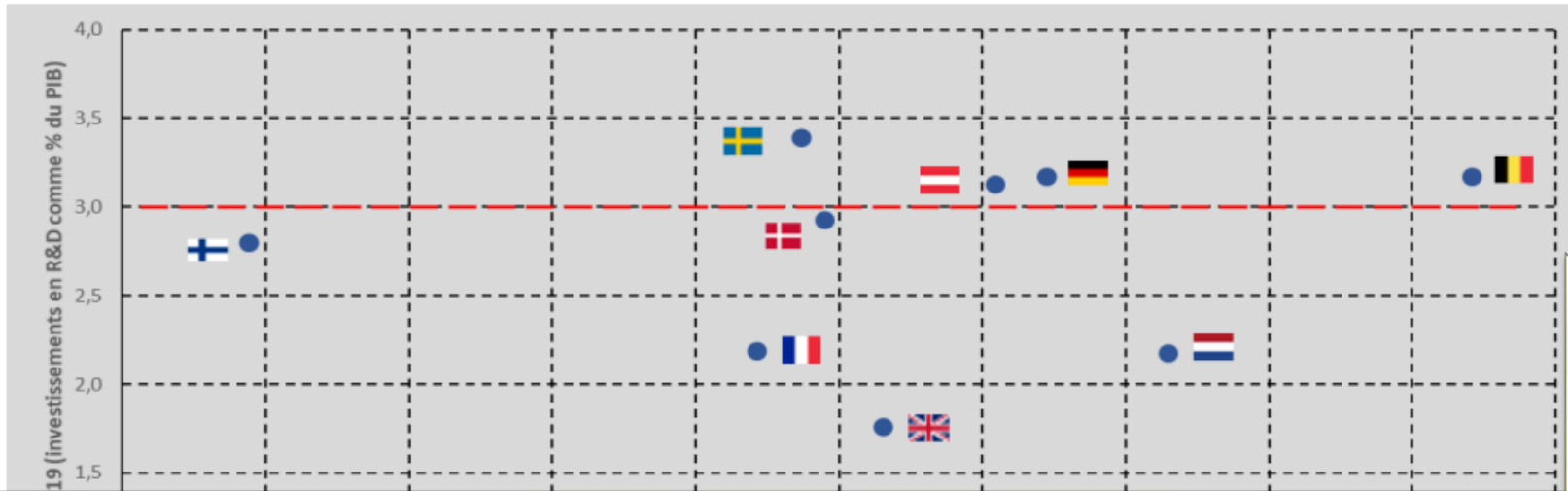
- Energy subsidies for the industry in Germany,
- Subsidies for the new production sites in France (batteries, recycling, etc.)

Using chemistry as a solution  
to the climate challenge

- Batteries, materials recycling, water purification, CO2 recycling

# RESEARCH

Graphique 1 - Quelques pays européens sur la voie de l'objectif de 3%



We are satisfied that our continuous demand for a target of 3% investment in research was hit (see chart) . Given the state of public finances, we prefer to support the private sector or public-private partnerships to keep this 3% level

Support and accelerate the development of advanced research. As a reminder, the MYRRHA project is one of Europe's priorities and has been identified on the ESFRI (European Strategy Forum on Research Infrastructure) Energy roadmap since 2010.

We support the collective bid to host the future Einstein Telescope in the Euregio Meuse-Rhine