

Wage budget calculator

Manual and commentary

Preparing a wage budget? There's a lot involved. This tool help you not to forget anything. Read the manual carefully before you start working with the tool. Finally verify this budget with the actual wage calculations, details, budgets, ... that the payroll services firm makes available to you.

First 3 tabs

National Social Security Office rates: the various social security rates are listed separately in this tab. An explanation of the structural contribution reduction and target group reduction for artists is included in a separate tab.

Next 8 tabs

Per employee:

- ✓ TEMPLATE 1 white-collar worker with a monthly wage
- ✓ TEMPLATE 2 white-collar worker with a daily wage
- ✓ TEMPLATE 3 artist with a monthly wage
- ✓ TEMPLATE 4 artist with a daily wage
- ✓ TEMPLATE 5 artist with an hourly wage
- ✓ TEMPLATE 6 service fees (as in the music CLA)
- ✓ TEMPLATE 7 blue-collar worker with a monthly wage
- ✓ TEMPLATE 8 blue-collar worker with an hourly wage

Next 3 tabs

A *TOTAL* that includes the totals per employee, and then per position *and* per production. The 'TOTAL 2020' tab has a link at the bottom to the template for Flemish Community subsidies. In the tabs totals per position and per production, in the function bar (the SUMIF function) you must adapt the job title or production according to what applies in your organisation.

Following tabs

We have prepared 5 worksheets for each template. But you can add/remove tabs according to your organisation's needs (the Excel spreadsheet is not protected). Easiest is if you rename the worksheets at the bottom with the person's name. If you make multiple copies of

the template, you must also add these to the TOTAL sheet and the totals by position and by production, and insert the formulas. Delete the unnecessary templates and worksheets (including in the total tab).

Last tab

Contains dropdown lists - which are taken over in the templates - with the job titles from the Performing Arts-Music CLA, and a list where the names of the productions can be entered. Those who wish can request the salary scales from the *Performing Arts-Music CLA (plus 4 months and minus 4 months/monthly wages and service fees)* from the secretariat in Excel, so that you can also add and link them via the spreadsheet.

Take the following information into account when completing the form

- ✓ The grey cells are the fields to be completed. Sometimes a comment is available with useful info (click on the red triangle to view). The white fields contain formulas and should not be changed. The green fields are optional.
- ✓ The holiday allowance provision is calculated at 18.2% of the gross wages for white-collar workers (excluding holiday pay, end-of-year bonus and wages of those who left employment in the past year) and 10.27% at 108% of the gross wages for blue-collar workers and artists, based on the personnel situation on 31 December of the previous year, and is 'taken back' the following year with payment of single and double holiday pay (white-collar workers) or upon receipt of the invoice from the holiday fund (blue-collar workers and artists). If the staff composition remains unchanged, the provision is slightly higher the following year due to indexation and wage-scale adjustments. In the event of fluctuations/increases in staff composition, the provision can result in large differences in a budget total. Leave the relevant column open if the employee is not entitled to holidays. The holiday allowance for artists and blue-collar workers is calculated based on the wages for the month of January; you can adjust the amount if you know the exact figure (e.g. based on the social balance sheet).
- ✓ For a correct annual total, you therefore have to calculate the take-back provision for holiday allowance, in the 'Totals' tab at the bottom of the Flemish Community template.
- ✓ The basis for the social security calculation for blue-collar workers and artists is 108% of the gross wages.
- ✓ The National Social Security Office rates in the templates are linked to the 'National Social Security Office rates' tab. In the template, the link is made with section a) and b) If your organisation has more than 10 employees, section c) is automatically filled

in when you have added the number of employees in your organisation at the top.

TIP: check the National Social Security Office rates with the booking documents and invoices of your payroll services firm. Don't forget: social security is recalculated per quarter and settled per employer (in contrast to withholding tax).

- ✓ The National Social Security Office rates are those of 2020. Due to the introduction of the tax shift, the social security calculations were thoroughly revised between 2016 and 2020. For the structural discount, account was taken of the extra additional discount for low wages.
- ✓ The social security reduction prorates the amounts for a full-time employee. For part-time employment, the reduction will be slightly less than the tool because the reduction is first converted to the employment percentage and then a factor is applied based on the total employment at that employer, before the final discount is calculated. This is also the reason why the discount is higher if the employment is declared in smaller pieces (e.g. 2 times 1 day versus 2 days).
- ✓ For the gross wages at the bottom, which are calculated per month, only the month of January is linked to the standard data at the top; the following months are linked to the previous month. This means that if an index or seniority adjustment is made during the year, the link must be made again with the amount from the grey information cells at the top, to which the following months will be linked.
- ✓ Some artistic positions are on the last tab and in the worksheets for white-collar workers or for white-collar workers and artists. Depending on the nature of the work, they can be considered artists. Sometimes they are not regarded as artists by the National Social Security Office, although their work has to be regarded as artistic for the purpose of reporting to the Flemish Community. Dramatists, stage director's assistant and programmer are included by default with the white-collar workers. The artistic director and participative artistic collaborator are included by default with both white-collar workers and artists. Depending on the nature of the work, they are considered artists by the National Social Security Office and therefore also for the budget. If artistic collaborators have been added to the white-collar worker worksheet based on this information, the TOTAL 2020 worksheet must be adjusted. For the wages of the artists, reference should also be made to the relevant tabs of the artistic collaborator/white-collar worker. And in the case of white-collar workers, the reference to the artists tabs must be removed.
- ✓ The number of working days is based on 52 weeks * 5 days a week – 20 legal holidays – 10 public holidays. For example, if someone works 60%, the tool indicates that the employee works 13 days in a month. For example, if that employee works 60% over 4 days a week, you have to enter another formula here, namely $((52 * 5 - 20 - 10) * 4/5)/11$ or enter the number of days per month below.

- ✓ If employees fall under the flexible working hours scheme of the Performing Arts CLA, 10 or 5 extra holidays must be counted, where also no luncheon vouchers or other amounts that coincide with days actually worked may be counted. A separate cell is provided to enter these days, which are included in the formula above.
- ✓ Entering the exact number of working days per month (e.g. for part-time workers) has consequences for the number of luncheon vouchers that are calculated and other amounts charged per day (commuting, benefits in kind)...
- ✓ The number of working days per month must be entered manually when calculating artists paid per day.
- ✓ Because luncheon vouchers, commuting, fixed cost allowance ... may only be paid for the actual number of days worked, we have removed the formula for the holiday month of July because this month corresponds to the normal holiday allowance.
- ✓ The tool pertains to the wage costs as stated in category 62, and does not for example provide for work-related accidents or third-party liability insurance, nor for the calculation costs of the payroll services firm or the inter-company medical service, etc. *TIP.* in category 62, include the costs that are calculated via your payroll services firm, so that, for example, checking invoices and comparing them with the wage costs certificate is easier.

Important tips before getting started with this tool

- ✓ Check whether all proposed templates are usable for your organisation.
- ✓ If you change anything in the template, copy it again to the five prepared worksheets and adapt the 'TOTAL 2020' tab (this is linked to the worksheets). For example, it may be that your organisation provides additional extralegal benefits (e.g. hospitalisation insurance, supplemental pension insurance, etc.). Add this line to the template (in the box with the benefits), copy your template to the worksheets and add to totals.
- ✓ Delete the tabs and templates that you do not need (also from the totals), e.g. if you have no blue-collar workers.
- ✓ Copy additional worksheets (e.g. if you have more than 5 employees) and make the link in the 'Totals' tab (also in the 'Total per position' and 'Total per production' tabs if you want to use them).
- ✓ Enter the names of the productions in the 'lists' tab if you want to use them, so that your dropdown list in the template and worksheets is correct.
- ✓ Adapt the titles in the totals, also in the formula bar in the analytical splits, by position and production.
- ✓ Complete the grey fields and optional green fields.
- ✓ If you have more than 10 employees, complete the field at the top. The social security calculation at the bottom is linked to this.

- ✓ Check the link with the months where wages rise due to index or seniority adjustment.
- ✓ In the calculation bar, check the number of working days per month. Due to rounding (e.g. omitting digits after the decimal point), certain totals may not be entirely correct (such as the luncheon vouchers: due to the formula used, there is a monthly shortage of € 0.63 or € 6.93 on an annual basis). Check how the formula can best be used in your case.
- ✓ Always verify everything, and rely on your feeling of how large the numbers should be, both in the worksheets and in the totals.
- ✓ Save your document regularly.