FLEXI-JOBS SINCE 1 JULY 2026: THE SCHEME EXPLAINED, WITH PARTICULAR ATTENTION TO LAW FIRMS

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Status as at 26 October 2026

Until recently, a flexi-job was simply not an option in most sectors, law firms included. Since 1 July 2026, that has changed: the scheme is in principle open to all sectors, including the liberal professions. Law firms can therefore also make use of it, but only for support functions and not for practising as a lawyer. For employers, it is an attractive way of absorbing peaks in workload, with a particularly favourable social security and tax regime. The risk, however, is real. An employer who fails to meet the strict conditions will see the employment requalified and pay substantial additional contributions. And the rules change quickly: in barely three years, the scheme has been fundamentally reformed three times.

1. What is a flexi-job?

A flexi-job is supplementary employment under an employment contract, with specific employment law rules and favourable social security and tax treatment.[1] It remains a genuine employment contract: ordinary employment law applies, save for the express statutory derogations. That is precisely why the scheme withstood review by the Constitutional Court, whereas 'associative work', which fell largely outside employment legislation, was annulled.[2]

2. From opt-in to opt-out

Before the reform, the scheme was only available in the sectors exhaustively listed in the Flexi-Job Act.[3] Other sectors could only join through an opt-in within the competent joint committee. The Act of 28 June 2026 reverses this logic: since 1 July 2026, the scheme applies to all sectors, private and public, unless a sector is wholly or partly excluded.[4]

A joint committee may request an exclusion. For the private sector, the request

must reach the National Social Security Office (NSSO) by 30 September at the latest; the exclusion is then laid down in a royal decree that enters into force on 1 January of the following year. Only then does the scope change. An excluded sector may later rejoin the scheme.[5] Artistic functions and sex work remain excluded in all sectors. Since the scope may change every year, employers must check before each recruitment whether their sector is (still) covered.

3. Who can work as a flexi-worker?

A flexi-job is open to pensioners and to employees who, in the reference quarter (Q-3), worked at least 4/5 of full time for one or more other employers.[6] In the quarter of the flexi-job, the employee may not, among other things, already be employed under another employment contract with the same employer, nor be serving a notice period or be in a period covered by a severance payment or dismissal compensation payable by that employer.[7] A firm therefore cannot have its own part-time staff work extra hours through a flexi-job.

The 2026 reform introduced two relaxations:

- temporary agency workers may now also be flexi-workers for another employer, provided the agency does not assign them to the same user in both capacities;[8]
- the ban on working a flexi-job at an affiliated company no longer applies to employees with regular full-time employment. For 4/5 employment the ban remains, which the Constitutional Court had previously held to be reasonably justified.[9]

Employees who switch from full time (Q-4) to 4/5 (Q-3) must also wait two quarters before they may take up a flexi-job. The Court upheld this waiting period as a measure against scaling back main employment for tax reasons.[10]

4. Pay, contributions and taxation

The flexi-wage must at least match the sector pay scale for the function, plus flexi holiday pay of 7.67%.[11] In principle, it may not exceed 150% of the minimum basic wage.

New since 1 July 2026: premiums based on a statute, regulation or collective labour agreement (such as night and Sunday supplements) no longer count towards that cap; individually granted extras still do. In the hospitality sector, a fixed maximum of EUR 21 per hour now applies.[12]

The employer does not pay ordinary social security contributions, but a special

contribution of 28% on the flexi-wage and flexi holiday pay.[13] For the employee, the flexi-wage is tax-exempt. For non-pensioners, the ceiling on this exemption was raised from EUR 12,000 to EUR 18,000 per year as from income year 2025. That amount is indexed annually and stands at EUR 18,440 for income year 2026, for all flexi-jobs combined.[14] Anything above that is taxed in the ordinary way. This tax ceiling does not apply to statutory pensioners.[15] Early retirees who have not yet reached the statutory pension age and did not have a 45-year career when they retired must, however, observe the earnings limits for permitted work. For flexi-job income, an additional limit of EUR 8,121 applies in 2026. Exceeding it reduces the pension.[16]

5. Formalities and the risk of requalification

Before the first employment, a written framework agreement must be concluded, setting out the identity of the parties, how work will be offered, a job description, the basic wage and, except for pensioners, the text of Article 4, § 1, of the Flexi-Job Act. For temporary agency work, no separate framework agreement is required: those particulars are then included in the agency work contract. Without a compliant framework agreement, the employment does not qualify as a flexi-job. Each employment then requires a flexi-job employment contract for a fixed term or for a clearly defined task, a Dimona declaration before work starts, and the recording of all work performed.[17] Under an oral flexi-job employment contract, the Dimona is filed per day, with start and end times. Under a written contract, a period Dimona of up to one quarter suffices, but attendance must be recorded separately. The employment is then reported in the quarterly DmfA return. Where there is a works council or other competent consultation body, an annual consultation on the use of flexi-workers is required.[18]

An employer who declares an employee as a flexi-worker although the conditions are not met will see the employment requalified as ordinary employment. Ordinary social security contributions are then due on the flexi-wage increased by 125% (a basis of 225% of the flexi-wage), the employee loses the tax exemption and must be paid according to the applicable pay scales.[19] Checking the candidate’s situation is therefore far from a mere formality.

A change in the law can also undermine an ongoing flexi-job. In 2025, the Constitutional Court twice annulled the entry into force of the Programme Act of 22 December 2023, because new conditions had been applied without transitional arrangements to contracts concluded before its publication.[20] The conditions themselves were upheld. Both the framework agreement and each specific employment must therefore be checked against the rules in force at that time.

6. Flexi-jobs in law firms

6.1. JC 336 is (for now) covered by the scheme

For their staff, law firms fall under Joint Committee 336 (liberal professions). Under the former rules, JC 336 had not opted in, so flexi-jobs were not possible in law firms.[21] The Royal Decree of 30 August 2026 and the current NSSO instructions do not exclude JC 336. Law firms may therefore currently, in principle, employ flexi-workers.[22] This assessment remains time-bound: an exclusion requested by 30 September 2026 at the latest may take effect on 1 January 2027.

6.2. Not for lawyers themselves

In addition to the statutory conditions for admission to the bar,[23] Article 142 of the Code of Ethics of the Orde van Vlaamse Balies (*Codex Deontologie voor Advocaten*) provides that lawyers practise as self-employed professionals, without any relationship of subordination. A lawyer or trainee lawyer therefore cannot carry out legal practice under a flexi-job. The OVB's decision in principle of 21 December 2022 to allow employee status did not amend the Code. On 26 March 2025, the general assembly decided not to take into consideration the proposal to repeal Article 142.[24]

6.3. But for support functions, with due regard for professional secrecy

The added value lies in functions such as reception, secretarial work, archive and file management, or temporary reinforcement during busy periods, paid at least the JC 336 sector minimum wages. Since these staff may have access to confidential files, the firm must limit access to what the function requires, give clear confidentiality and security instructions, and revoke all access immediately when the employment ends. The lawyer remains responsible for their staff, whether flexi-worker, agency worker or permanent employee. We recommend including the confidentiality obligation expressly in the framework agreement. If the flexi-worker's main job is with another law firm, which the law permits, check whether the two firms are on opposite sides in any matters.

7. Frequently asked questions

Can a student work as a flexi-worker?

As a rule, no: they must work 4/5 for another employer or be retired. Students have a separate student work scheme.

What does a flexi-worker cost the employer?

The flexi-wage, plus 7.67% holiday pay, plus a 28% special contribution on both. For a flexi-wage of EUR 15 per hour, that comes to roughly EUR 20.67 per hour, provided no other premiums or allowances are due.

Does the flexi-job contract have to be in writing?

The framework agreement does. The individual flexi-job employment contract may also be oral, but for evidential reasons we recommend a written contract.

Can a retired former employee come back as a flexi-worker?

Yes. Pensioners do not have to meet the 4/5 condition and their flexi-wage is fully tax-exempt. Early retirees must, however, observe the pension earnings limits (EUR 8,121 for flexi-job income in 2026), failing which their pension will be reduced. It remains an employment contract, with all the formalities that entails.

Can a trainee lawyer do legal work for another firm in the evenings as a flexi-worker?

No. A flexi-job is by definition an employment contract, whereas lawyers practise as self-employed professionals without any relationship of subordination (Article 142 of the *Codex Deontologie voor Advocaten*).

How much can a flexi-worker earn?

There is no absolute annual maximum, but there is a maximum flexi-wage of, in principle, 150% of the minimum basic wage. For tax purposes, the flexi-wage of non-pensioners is only exempt up to EUR 18,440 (income year 2026); any excess is taxed in the ordinary way.

What if it later turns out that the flexi-worker did not meet the conditions?

The employment is then requalified as ordinary employment, with ordinary social security contributions on the flexi-wage increased by 125% (i.e. 225% of the flexi-wage). Have the candidate confirm their situation in writing beforehand and verify it where possible.

Can JC 336 still leave the scheme?

Yes. An exclusion requested by 30 September at the latest may take effect on 1 January of the following year. Check the scope before each recruitment.

Considering employing flexi-workers in your business or firm? Contact the specialists at STUDIO | LEGALE!

Footnotes

[1] *Constitutional Court, 30 January 2025, no. 8/2025*, B.2. The scheme is largely set out in the Act of 16 November 2015 laying down miscellaneous provisions on social matters (the 'Flexi-Job Act').
[2] *Constitutional Court, 23 April 2020, no. 53/2020*, B.5.6, referring to *Constitutional Court, 28 September 2017, no. 107/2017*.
[3] Article 2 of the Flexi-Job Act (former version), most recently aligned with the NACEBEL 2025 nomenclature by the Act of 14 January 2026 laying down miscellaneous provisions on social matters, Belgian Official Gazette, 21 January 2026.
[4] Act of 28 June 2026 laying down miscellaneous provisions on flexi-jobs, Belgian Official Gazette, 2 July 2026; Parl. Doc. Chamber 2025-26, no. 56-1526/001.
[5] NSSO, Administrative Instructions 2026/3, 'Toepassingsgebied en beperkingen', consulted on 18 October 2026.
[6] Article 4, §§ 1 and 3, of the Flexi-Job Act.
[7] Article 4, § 1, first paragraph, (a) to (c), of the Flexi-Job Act; FPS Employment, Labour and Social Dialogue, 'Flexi-jobarbeidsovereenkomst', werk.belgie.be, consulted on 26 October 2026.
[8] NSSO, Administrative Instructions 2026/3, interim instructions of 10 September 2026.
[9] *Constitutional Court, 30 January 2025, no. 8/2025*, B.24; DLPA Advocaten, 'Hervorming van het flexi-jobstelsel', legalnews.be, 2026.
[10] Article 4, § 1, second paragraph, of the Flexi-Job Act; *Constitutional Court, 24 April 2025, no. 66/2025*, B.15.1-B.15.2.
[11] Article 5, §§ 2 and 3, of the Flexi-Job Act; *Constitutional Court, 30 January 2025, no. 8/2025*, B.5 and B.29.
[12] FPS Employment, Labour and Social Dialogue, 'Flexi-jobarbeidsovereenkomst', werk.belgie.be, consulted on 19 October 2026; on the constitutionality of the wage cap, *Constitutional Court, 30 January 2025, no. 8/2025*, B.28-B.30.
[13] Article 38, § 3sexdecies, of the Act of 29 June 1981; *Constitutional Court, 30 January 2025, no. 8/2025*, B.8.
[14] According to Circular 2026/C/4, EUR 18,000 is the indexed amount for income year 2025 (non-indexed base amount: EUR 8,955). For the income year 2026 amount: HR Alert, 'Het cijfer: 18.440 euro fiscaal plafond flexi-jobs in 2026', hralert.be; Unisoc, 'Uitbreiding flexi-jobs naar alle sectoren vanaf 1 juli 2026', unisoc.be.
[15] Article 38, § 1, first paragraph, 29°, of the Income Tax Code 1992, as amended

by Article 19 of the Act of 18 December 2025 laying down miscellaneous provisions, Belgian Official Gazette, 30 December 2025; Circular 2026/C/4. On the distinction with pensioners: *Constitutional Court, 30 January 2025, no. 8/2025*, B.17-B.20.

[16] Article 64, §§ 2 and 3, of the Royal Decree of 21 December 1967 laying down the general regulation on retirement and survivors' pensions for employees (amount indexed as at 1 January 2026, Belgian Official Gazette, 26 November 2025); Federal Pension Service, press release on flexi-jobs and early retirement, 9 January 2025, sfpd.fgov.be.

[17] Articles 6 and 8 of the Flexi-Job Act; FPS Employment, Labour and Social Dialogue, 'Flexi-jobarbeidsovereenkomst', werk.belgie.be, consulted on 19 October 2026; NSSO, Administrative Instructions 2026/3, interim instructions of 2 October 2026.

[18] NSSO, 'Flexi-jobs', socialsecurity.be (employers' section), consulted on 26 October 2026; FPS Employment, Labour and Social Dialogue, 'Flexi-jobarbeidsovereenkomst', werk.belgie.be, consulted on 26 October 2026.

[19] Article 26 of the Flexi-Job Act; Article 3 of the Royal Decree of 13 December 2016; *Constitutional Court, 30 January 2025, no. 8/2025*, B.35.1-B.35.2, referring to Parl. Doc. Chamber 2014-15, no. 54-1297/001, p. 8.

[20] *Constitutional Court, 30 January 2025, no. 8/2025*, operative part; *Constitutional Court, 24 April 2025, no. 66/2025*, operative part.

[21] Orde van Vlaamse Balies, 'Flexi-jobs niet mogelijk in advocatuur', ordevanvlaamsebalies.be.

[22] Royal Decree of 30 August 2026 implementing Article 2, §§ 1 to 4, of the Act of 16 November 2015 laying down miscellaneous provisions on social matters, as regards the scope of flexi-jobs, Belgian Official Gazette, 9 September 2026; Orde van Vlaamse Balies, 'Nieuwe flexi-wet: flexi-jobs mogelijk in de advocatuur', 14 July 2026.

[23] Articles 428 et seq. of the Judicial Code.

[24] Orde van Vlaamse Balies, 'Advocaten en het sociaal statuut', 28 March 2025, ordevanvlaamsebalies.be.