

END OF PAYMENT OF HOLIDAY AND CHRISTMAS BONUSES IN TWELFTHS

BUDGET 2018

The entry into force of the Budget 2018, next 1 January 2018, puts an end to the payment of holiday and Christmas bonuses in twelfths, which was in force since 2013.

Under this regime (initially thought to be provisional but ended up lasting 5 years), 50% of the Christmas bonus was to be paid on or before 15 December, and the remaining 50% in twelfths throughout the year; a similar rule applied in respect of the holiday bonus, 50% of which was to be paid before the start of the annual holiday leave and the remaining 50% in twelfths throughout the year.

Notwithstanding, under the general terms of the Labour Code, by agreement between employer and employee, a staggered payment of the said bonuses is still possible.

It is worth noting that, as a rule, the holiday bonus is to be paid in full at the start of the holiday leave, but a different regime can be agreed upon in writing between employer and employee.

The Christmas bonus, on the other hand, must be paid in full on or before 15 December of the year concerned (subject to other regimes laid down in applicable collective regulation).

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