

Boosting work incentives in Belgium

Supplementary material

The Supplementary Material provides a more detailed assessment of those affected by the marital quotient reform.

1. Winners and losers of the marital quotient reform

The marital quotient reform has a large negative impact on a small group, while the Workbonus reforms have smaller positive effects spread across a wider population.

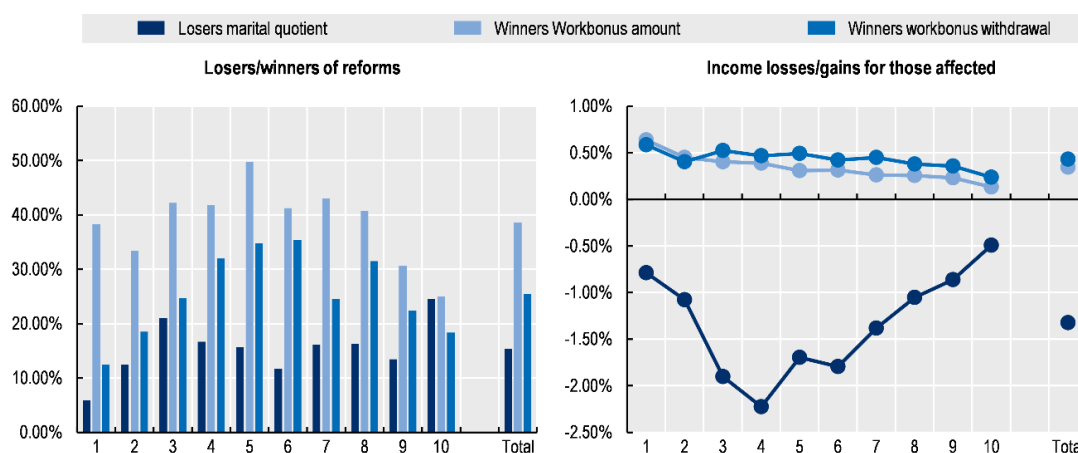
About 15.4% of individuals live in households that lose from the marital quotient reform (Figure 1 – left panel, dark blue bars), with an average income loss of 1.3% (Figure 1 – right panel, dark blue line). Losers are relatively evenly spread throughout the distributions, with peaks around decile 3 and in decile 10. Income losses vary significantly throughout the distribution: losers in deciles 3 to 7 see their incomes decrease the most, with income losses peaking at -2.22% in decile 4.

Increasing the Workbonus amount has the most wide-spread effect on the population, positively affecting about 38.6% of individuals (Figure 1 – left panel, light blue bars). At 0.35%, the average income change is the most modest among the reforms (Figure 1 – right panel, light blue line). Most winners can be found in deciles 5, where almost half of individuals gain from the reform. The top two deciles consist of the least winners (both around 20%). For those affected, gains are highest in the lowest deciles and decrease gradually moving up the distribution.

Lowering the Workbonus withdrawal rate generates income gains for 25.4% of individuals (Figure 1 – left panel, medium blue bars), with an average gain of 0.43% (Figure 1 – right panel, medium blue bars). Winners are mainly located around the middle of the income distribution. Similar to the Workbonus amount reform, gains tend to be highest for lower deciles and decrease moving up the distribution, though the decreasing pattern is slightly less pronounced.

Figure 1: marital quotient affects small group strongly, benefits Workbonus reforms are small but widespread

Proportion of losers or winner or each reform (left) and their income losses or gains (right), by decile



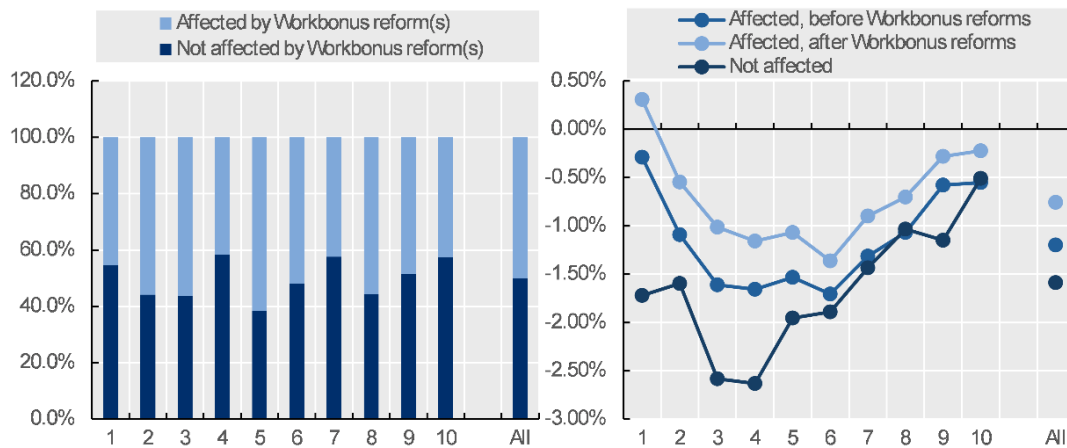
Note: Deciles are based on the equivalised disposable income distribution in the baseline (pre-reforms) scenario, using the OECD modified equivalence scale.

Source: OECD calculations based on EUROMOD J1.0+ and EU-SILC 2023.

For about half of the marital quotient losers, the Workbonus reform(s) can reduce some of the losses. In all deciles, around half of the individuals in families negatively affected by the marital quotient reform are also affected by at least one of the two Workbonus reforms (Figure 2 – left panel). For those affected, the Workbonus reforms reduce losses (Figure 2 – right panel), without being able to fully compensate for them (except in decile 1). On average, losses drop from -1.20% to -0.76%.

Figure 2: Workbonus reduces losses for about half of the marital quotient losers

Proportion of marital quotient losers affected by at least one Workbonus reform (left) and their losses before and after the Workbonus reforms (right), by decile



Note: Deciles are based on the equivalised disposable income distribution in the baseline (pre-reforms) scenario, using the OECD modified equivalence scale.

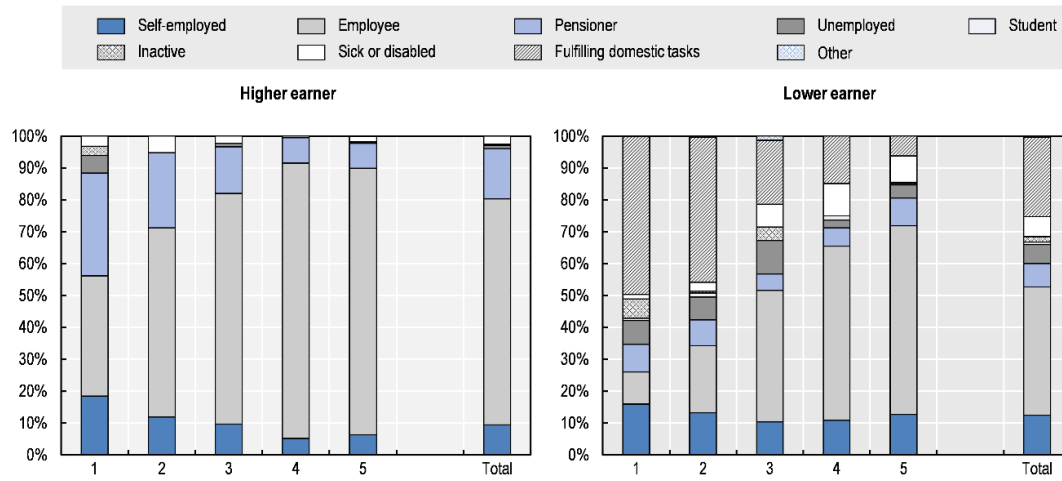
Source: OECD calculations based on EUROMOD J1.0+ and EU-SILC 2023.

The relatively small group that faces big losses due to the marital quotient reform raises questions on the profile of these losers. First earners in couples affected by the reform are usually employees (70.83%), while second earners are most often either employees (40.23%) or fulfilling domestic task (24.92%) (Figure 3).

Second-earners that fulfil domestic tasks are especially present in the first- and second-income quintiles (49.49% and 45.48%, respectively), while higher quintiles are more dominated by employees. For first earners, pensioners represent a substantial share of quintiles 1 and 3 (32.3% in quintile 1), indicating that even though the reform is meant to exclude pensioners, those in early retirement or whose partner is below the statutory pension age are still affected.

Figure 3: First earners most often employees, second earners either employee or fulfilling domestic tasks

Self-defined economic status of higher and lower earners in affected by marital quotient reform, by quintile



Note: Quintiles are based on the equivalised disposable income distribution in the baseline (pre-reforms) scenario, using the OECD modified equivalence scale.

Source: OECD calculations based on EUROMOD J1.0+ and EU-SILC 2023.

Further information

The reforms described in this note were carried out as part of the 2025 Technical Support Instrument (TSI) project “Boosting the Usage of Distributional Impact Assessments through Microsimulation”, funded by the European Commission. The beneficiary authority in Belgium was the Federal Public Service for Social Security. The reforms assessed during the project, including those described in this note, were for capacity building purposes only and do not necessarily reflect the official views of the beneficiary authority.

More information on Belgium’s tax-benefit system is available in the [OECD Descriptions of Tax and Benefit Systems](#).

How do taxes and benefits affect disposable household income, benefit replacement rates, benefit adequacy, and financial work incentives? Find out using the [OECD tax-benefit web calculator](#).

More information on the EUROMOD microsimulation model: [here](#).

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