


Report to the Federal Parliament: preferential *tantièmes* for the calculation of civil servants' pensions



The Belgian Court of Audit has examined the preferential *tantièmes* used to calculate the civil servants' pensions. *Tantièmes* or “career fractions” determine how much the periods of actual work during a career weigh in the pension calculation. Preferential *tantièmes* enable certain categories of civil servants both to receive a higher pension and retire earlier.

The *tantième* has been the third calculation factor of the civil servant's pension since 1844, alongside the salary and years of service. The usual *tantième* is $1/60^{\text{th}}$. The preferential *tantièmes* were originally intended as a correction factor to guarantee a decent income after an often short(er) career for:

- civil servants with a heavy profession (such as customs officers, postmen or teachers);
- civil servants whose profession was only accessible at a certain age (such as magistrates or professors).

The Court has first examined the legislator's motives for granting preferential *tantièmes* and then whether these reasons are still valid today. It has concluded that the question whether the unequal treatment resulting from the preferential *tantièmes* can still be justified based on the “historical motives” stated above must be looked into. The Court has further pinpointed the problems previously raised in the regulations and has brought up questions about the monitoring of the compliance with the regulations by the Federal Pension Department (FPD). Finally, the table in the law listing the “active services” that qualify for a preferential *tantième* is no longer up to date and the legislation has not been sufficiently amended to reflect a 2019 ruling of the Belgian Constitutional Court.