



Global Employer Services Social security

Voluntary Overseas Social Security contributions increased as from 1 January 2022

The monthly contributions payable under Belgium's voluntary Overseas Social Security Scheme (OSS) are increased by 2% as from 1 January 2022. Contributions made to the scheme via methods other than direct debit may need to be adjusted.

Under the OSS, contributions are payable for individuals who are affiliated to the scheme as part of their overseas employment. The scheme typically is used to safeguard Belgian social security benefits where an employee of a Belgian employer is working in an overseas jurisdiction that does not participate in a bilateral or multilateral social security agreement with Belgium, or in a jurisdiction where there is a bilateral agreement but where no certificate of coverage is available.

OSS contributions are linked to the consumer price index and the level reached by the index in December 2021 has triggered a 2% increase in contributions as from 1 January 2022. This indexation should be taken into account when OSS contributions are made for employees affiliated to the scheme.

Where payments are made by bank direct debit ("domiciliëring /domiciliation"), no action is required. The National Social Security Office (RSZ/ONSS) will ensure that payments are adjusted automatically. Exceptionally, direct debit payments for January will be taken on 11 January 2022 (instead of 7 January 2022).

Where payments are made other than by direct debit, (e.g., by manual transfer or monthly/quarterly standing order), employers and employees must ensure that their OSS contributions are adjusted accordingly. The RSZ/ONSS will not

send any invoices or requests for additional payment. Where a payment has been made after 31 December 2021 based on the previous monthly contribution amount, a supplementary payment will be required.

The amended monthly contributions applicable as from 1 January 2022 are available via our [website](#).

Deloitte Belgium's immigration and social security team is readily available to provide more detailed information.

Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

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