



Global Employer Services

Social security

Voluntary Overseas Social Security contributions further increased as from 1 March 2022

The monthly contributions payable under Belgium's voluntary Overseas Social Security Scheme (OSS) are increased by a further 2% as from 1 March 2022. This is the second increase in 2022, with a previous 2% increase taking effect as from January 2022 (see our [tax alert of 11 January 2022](#)).

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 March will be taken on 8 March 2022 (instead of 7 March 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 28 February 2022 based on the previous monthly contribution amount, a supplementary payment will be required.

The amended monthly contributions applicable as from 1 March 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:

- Mieke Douchy, adouchy@deloitte.com, + 32 2 600 67 79
- Filip Van Overmeiren, fvanovermeiren@deloitte.com, + 32 2 301 80 09

For general inquiries, please contact:
bedeloittetax@deloitte.com, + 32 2 600 60 00

Be sure to visit us at our website: [Deloitte Global Employer Services](#)

Stay tuned with the latest developments:

[Tax News and Insights](#) | [Deloitte Academy](#) | [Deloitte Belgium Tax](#)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides industry leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175 plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s more than 345,000 people worldwide make an impact that matters at www.deloitte.com

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte Network”) is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2022 Deloitte Belgium

[Subscribe](#) | [Unsubscribe](#)