



Global Employer Services Reward & Mobility Alert

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

The monthly contributions payable under Belgium's voluntary Overseas Social Security Scheme (OSS) are increased by a further 2% as from 1 November 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 November will be taken on 9 November 2022 (instead of 8 November 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 October 2022 based on the previous monthly contribution amount, a supplementary payment will be required.

The amended monthly contributions applicable as from 1 November 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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