



Global Employer Services

Social security

Voluntary Overseas Social Security contributions increased as from September 2021

The monthly contributions payable under Belgium's voluntary Overseas Social Security Scheme (OSS) are increased by 2% as from 1 September 2021, and employers that contribute to the scheme through methods other than direct debit may need to adjust their contributions.

Under the OSS, contributions are payable by the employer 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 August 2021 has triggered a 2% increase in contributions as from 1 September 2021. 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 September will be taken on 8 September 2021 (instead of 7 September 2021).

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 is made for a period after August 2021 based on the previous monthly contribution amount, a supplementary payment will be required.

The amended monthly contributions applicable as from 1 September 2021 are available via the following [link](#).

More detailed information is available from Deloitte Belgium's immigration and social security team.

Contacts

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