



## Global Employer Services Immigration

### **Updated 2021 salary thresholds for foreign workers – now including UK nationals**

Salaries for third country nationals that require a work or single permit will undergo their annual indexation, with the new salary thresholds applicable as of 1 January 2021.

In a noteworthy change brought by Brexit, UK nationals will also most likely require work authorisation as of 1 January 2021 and before starting their work activities on Belgian territory (this will depend on the current Brexit negotiations' outcome). These salary thresholds will therefore also apply to UK nationals.

#### **Regional Approach**

In the Brussels and Walloon regions, these salary thresholds are indexed annually based on the evolution of the price consumer index. In the Flanders region, the minimum salary requirements are based on the average gross salary calculated by StatBel.

In practice, this means that as of 1 January 2021, the following yearly gross/taxable salaries apply in obtaining a work/single permit:

	Highly qualified employees	Executives	Blue card holders
Flanders region	>30 years: EUR 43,524 <30 years: EUR 34,819.20	EUR 69,638	EUR 52,299
Brussels region	EUR 43,395	EUR 72,399	EUR 56,111
Walloon region	EUR 43,395	EUR 72,399	EUR 56,112

These salaries must always consist of actual remuneration and exclude allowances that would be considered as cost reimbursements.

## ICT Permit: Implementation in 2021

The following yearly gross/taxable salaries apply in obtaining an ICT permit, which will likely become available in January 2021:

	Trainee	Specialists	Managers
Flanders region	EUR 43,524	EUR 43,524	EUR 69,638
Brussels region	EUR 28,056	EUR 44,889	EUR 56,111
Walloon region	EUR 43,395	EUR 43,395	EUR 72,399

## 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:

- Matthias Lommers, [mlommers@deloitte.com](mailto:mlommers@deloitte.com), + 32 2 600 65 44
- Joke Braam, [jbraam@deloitte.com](mailto:jbraam@deloitte.com), +32 2 600 62 86
- Rimma Abadjan, [rabadjan@deloitte.com](mailto:rabadjan@deloitte.com), + 32 2 800 70 81

For general inquiries, please contact:  
[bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

Be sure to visit us at our website:  
<http://www.deloitte.com/be/tax>

[Deloitte Academy](#)

[Tax Tools and Publications](#)



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](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax and legal, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 225,000 professionals, all committed to becoming the standard of excellence.

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.

© 2020. For information, contact Deloitte Belgium.

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