



## Global Employer Services Social Security

### **Indexation of Overseas Social Security contributions as of September 2018**

Under the Belgian voluntary Overseas Social Security Scheme (OSS), contributions have to be paid by the employer (or the employee) for individuals affiliated with the scheme, as part of their employment abroad.

In accordance with article 19 of the 17 July 1963 law on overseas social security, OSS contributions are adapted to the consumer price index. Since the pivotal index has been reached in August 2018, OSS contributions have increased by 2% from 1 September 2018.

This should be taken into account when OSS payments are made for any employees affiliated with the scheme.

If payments are made by bank direct debit ("Domiciliëring /domiciliation"), no action is required. The RSZ/ONSS will make sure that payments are automatically adapted. Exceptionnally, September payments by direct debit will take place on 10 September 2018 (instead of 7 September 2018).

If, on the contrary, payments are not made by direct debit, (e.g. manual transfer or monthly/quarterly standing orders), employers/employees will have to make sure that their OSS contributions are adapted accordingly. The RSZ/ONSS will not send any invoices or requests for additional payment.

Therefore, in case a payment as been made after August 2018, based on the previous monthly contributions amount, a complementary payment will have to take place.

The amended monthly contributions applicable from 1 September 2018 can be found in [this document](#).

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

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## 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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