

## Individual tax alert

### News you can count on



9 January 2014

#### Hot immigration and social security related topics in 2014

**Deloitte Belgium's Immigration and Social Security team (IMSS) wishes you a Happy New Year!**

This alert covers some of the major changes on immigration and social security as well as some items which should be kept high on the agenda.

#### As of 1 January 2014:

- Bulgarian and Romanian nationals are no longer required to be in possession of a work permit when performing employed activities in Belgium;
- Work permits for foreign nationals are issued for:
  - Highly qualified foreign employees in case their gross annual salary exceeds **€39,422,-**;
  - Foreign executives in case their gross annual salary exceeds **€65,771,-**.
- The Belgian health insurance funds will no longer issue SIS-cards for Belgian health coverage. Instead, Belgian EID-cards or so-called "ISI+ cards" (for individuals who do not meet the requirements for a Belgian EID-card) will serve this purpose.

#### International Mobility Teams may also want to keep track of the following 'hot topics' coming up during the year:

- Belgium has concluded bilateral social security treaties with Brazil and Argentina. The entry into force of these treaties is expected in 2014;
- Following new legislation on sanctions relating to foreign employees' illegal employment and residence in Belgium, an increased focus of inspection services on compliance with immigration rules is expected, with a focus on business trip rules compliance.
- The bi-lateral social security treaties concluded between Belgium and Bosnia-Herzegovina, India, South-Korea, Macedonia and Uruguay have entered into force in 2009. The maximum allowed period of employee secondment under home country social security legislation foreseen in these treaties is in principle 5 years. Employee secondments which started in 2009 while maintaining home country social security legislation will therefore have to in principle end in 2014. An exceptional certificate of coverage extension may be possible if certain conditions are met. More information in this respect will be provided in a separate tax alert.

- In 2014, the “DOSZ/OSSOM” will merge with the Belgian social security administration (“RSZPPO”). Other internal related changes are foreseen for 2015.
- New rules on the calculation of social security contributions for self-employed persons are expected shortly. The target date for applying the new calculation system is currently set at 2015.

**Deloitte Belgium’s IMSS team will provide updates on the above topics and is readily available to provide more detailed information.**

## Contact

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