



Individual tax alert Belgium

Hot immigration and social security related topics in 2015



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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 that should be kept high on the agenda.

As of 1 January 2015:

- Work permits for foreign nationals are issued for:
 - Highly qualified foreign employees if their gross annual salary exceeds **€39,802,-**;
 - Foreign executives if their gross annual salary exceeds **€66,405,-**.
- Following a merger with "RSZPPO" (National social security office for local civil servants), "DOSZ/OSSOM" will, from 1 January 2015, be known as "DIBISS" (*Dienst voor de Bijzondere Socialezekerheidsstelsels/Office des regimes particuliers de sécurité sociale*). Other organisational related changes are also foreseen for 2015 but legislative changes with regard to qualifying conditions and social security benefits are not to be expected in the course of this year.
- The new rules on the calculation of social security contributions for self-employed persons have entered into force on 1 January 2015 ([11 December 2014 Individual tax alert](#)).

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 treaty between Belgium and Brazil entered into force on 1 December 2014. The Belgium-Argentina treaty's entry into force is expected for 2015;
- The bi-lateral social security treaty concluded between Belgium and Quebec entered into force back in 2010. The maximum allowed period of employee secondment under home country social security legislation foreseen in this treaty is in principle 5 years. Employee secondments that started in 2010 under continued home country social security legislation will therefore in principle have to conclude in 2015. 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.

Deloitte Belgium's immigration and social security services team will provide updates and is readily available to provide more detailed information.

Contacts

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