



Individual tax, social security and immigration alert

Belgium

Hot immigration and social security related topics in 2016

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

As of 1 January 2016:

- Work permits for foreign nationals are issued for:
 - Highly qualified employees if their annual gross salary exceeds **EUR 39,824**;
 - Executive employees if their annual gross salary exceeds **EUR 66,441**.
- The Belgium-Argentina social security treaty entered into force on 1 January 2016, thus allowing Belgian and Argentinian employers to apply for a certificate of coverage and to continue home country social security during a temporary assignment of one of their employees in the other contracting state. The same applies for self-employed persons.

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

- Belgium will go through a significant immigration reform. This reform introduces a single application procedure for the issuing of single permits to non-EU nationals to reside and work in Belgium. It is expected that the single permit's implementation will significantly impact immigration processing times, as well as the immigration process as a whole, for highly qualified and executive non-EU employees.
- The Belgian social security administration for employees (RSZ/ONSS) and the Office for Overseas Social Security (DIBISS/ORPSS) will merge into one institution liable for collection and management of social security contributions. The merger's finalisation is foreseen by January 2017. As a result of the merger, it is not excluded that the currently existing system of DIBISS/ORPSS will be maintained and that significant changes to the system will not be implemented in the near future.

- In a new bill, the definition of 'seconded self-employed persons', for whom the mandatory Limosa declaration applies, will only be limited to self-employed persons temporarily performing working activities in a 'risk sector' on Belgian territory. What can be regarded as a 'risk sector' is not yet determined. The date of entry is foreseen no later than 1 January 2017.
- As from 1 January 2015, final social security contributions for self-employed persons are no longer calculated on the income of the 3rd preceding year but on the income of the current year ([11 December 2014 Individual tax alert](#)). Should it be clear or expected that the self-employed person's income for 2016 will be higher or significantly lower than the income in 2013 (on which temporary contributions for 2016 are calculated), it is advisable to inform the social insurance fund to avoid major regularisations within 2 years time.
- Since last year, Belgian legislation provides that a self-employed person (e.g. company director) is no longer obliged to affiliate with a Belgian social insurance fund and pay Belgian social security contributions for self-employed persons, if it can be demonstrated that he/she does not physically exercise the self-employed activity/director's mandate in Belgium or can provide proof both by law and de facto that the mandate is executed on a non-remunerated basis ([11 June 2015 Individual tax alert](#)). It may be worth checking whether any currently affiliated directors can provide this proof and can thus be deregistered from the Belgian social insurance fund.
- As of 14 November 2015, EU self-employed persons who want to register with a Belgian commune for a stay of more than 3 months in Belgium have to submit proof of their affiliation with a social insurance fund for self-employed persons with a newly introduced certificate to be issued by the social insurance fund. This certificate should be handed over to the commune, together with the proof of registration with the Crossroad Business Databank or proof of being exempt. Both documents should accompany the declaration of registration in the commune (annex 19) or should be delivered to the commune 3 months thereafter at the latest.

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

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