

## Individual tax alert

### News you can count on



28 October 2013

#### Immigration developments in 2014

##### Minimum salary indexation

In applying article 131 of the 3 July 1978 law on employment contracts and article 9 of the Royal Decree of 9 June 1999, enforcing the law of 30 April 1999 on the employment of foreign nationals (as modified by the Royal Decree of 6 February 2003), salary levels taken into account for issuing work permits for highly qualified foreign employees or executives with a management position in Belgium are linked to the index of contractual salaries. Such levels are reviewed each year.

From 1 January 2014, work permits are issued for:

- Highly qualified foreign employees whose employment in Belgium is in principle limited to four years (but can be extended for another 4 years) even if suitable labour can be found in Europe to fill the vacancy; their gross salary should exceed €39,422 per year (increase from €38,665);
- Foreign executives holding a management position; their gross salary should exceed €65,771 per year (an increase from € 64,508).

##### Transitional provisions for Bulgarian, Romanian and Croatian employees

On 28 December 2011, a Royal Decree was published in the Belgian Official Journal extending the transitional provisions, which were introduced by the accession of Bulgaria and Romania to the European Union, until 31 December 2013 in order to protect the economic and employment situation in Belgium and neighbouring countries. As of 1 January 2014, the transitional provisions will no longer be maintained, meaning that Bulgarian and Romanian nationals will have full access to the Belgian labour market. As of that date, citizens of these countries will therefore no longer need a work permit to perform their employed activities in Belgium.

On 1 July 2013, Croatia became a member of the European Union, which should allow Croatian nationals to benefit from the right of 'free movement of workers'. However, the Belgian government approved a resolution in which a transitional period of two years, during which Croatian nationals still need to be in possession of a work permit, was set. Until the end of this transitional period, Croatian nationals will therefore need to apply for a work permit in order to perform employed activities in Belgium.

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

## Contact

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