



Individual tax alert Belgium

Minimum Salary Indexation



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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 2015, 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 **€39,802 per year** (increase from €39,422);
- Foreign executives holding a management position: their gross salary should exceed **€66,405 per year** (an increase from € 65,771).

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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