



## Global Employer Services Social security

## Social security contributions for self- employed persons

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### Revaluation of thresholds

The thresholds of the net annual professional income of self-employed persons used to calculate the social security contributions have been revalued with effect as of 2016.

From 2016, the following thresholds are therefore taken into account in order to calculate the social security contributions for self-employed persons in their main occupation (excluding administration costs).

Annual net income (EUR)	Starter			Established self-employed person
	1st year	2nd year	3rd year	
≤ 13,010.66	EUR 666.80	EUR 683.06	EUR 699.32	EUR 699.32
13,010.66 – 56,182.45	20.50%	21%	21.50%	21.50%
56,182.45 – 82,795.16	14.16%			
> 82,795.16	0%			

The quarterly minimum social security contribution for an established self-employed person undertaking a main occupation for 2016 is thus EUR 699.32 (EUR 707.87 in 2015) and the maximum contribution per quarter amounts to EUR 3,961.90 (EUR 3,988.67 in 2015).

### Contribution rate decrease

The law of 26 December 2015 implementing the measures in the tax shift foresees a decrease in contribution rates for self-employed persons over the next three years.

Until last year, an established self-employed person paid a contribution rate equal to 22% of professional income up to the contribution threshold of EUR 55,576.94 (2016 amount: EUR 56,182.45).

In 2016 and 2017, the contribution rate for professional income amounting up to EUR 56,182.45 will gradually decrease by 0.5% to be finally set at 20.5% in 2018. The remaining contribution rates for the highest income bracket will not change. Moreover, starting self-employed persons will contribute less during the first three years of their activity.

Type	Contribution rate			
	2015	2016	2017	2018
Starter – 1st year	20.5%	20.5%	20.5%	20.5%
Starter – 2nd year	21%	21%	21%	20.5%
Starter – 3rd year	21.5%	21.5%	21%	20.5%
Established self-employed person	22%	21.5%	21%	20.5%

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

### Contacts

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