

Individual tax alert

News you can count on



14 June 2013

New rules on the calculation of social security contributions for self-employed persons

The ministry in charge of the self-employed has announced a proposal to reform the Belgian rules for calculating the social security contributions applicable to self-employed persons.

Due to this reform, the social security contributions for self-employed persons will be calculated on the basis of the actual net taxable income from the current income year, as opposed to the net taxable income from the 3rd year preceding the current income year.

As the actual net taxable income from the corresponding year is not yet known at the beginning of a new year, provisional social security contributions for self-employed persons will in a first instance still be calculated based on the net taxable income from the 3rd year preceding the current income year (similar to the old system). Regularisation will then take place based on income from the current income year. Additionally, one of the new system's advantages is that a self-employed person can voluntarily request to decrease or increase their social security contributions in order to avoid eventual overpayment or large regularisation; for example, in cases where a significant income decrease or increase is expected.

Knowing that the income of many self-employed persons fluctuates yearly, this new proposal has indeed been introduced because the current calculation system often leads to inconvenient situations, where for instance a significant income reduction occurs in the current year, whereas the self-employed person still needs to continue paying high social security contributions due to higher income from 3 years ago. The purpose of these new rules therefore is to avoid such anomalies.

The target date of applying the new calculation system is currently set at 2015.

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

Contact

Any questions concerning the items in this publication? Please contact your usual tax consultant at our Deloitte office in Belgium or:

- Erwin Vandervelde, evandervelde@deloitte.com, + 32 3 600 65 75
- Mieke Douchy, adouchy@deloitte.com, + 32 2 600 67 79
- Joke Braam, jbraamdeloitte.com, + 32 2 600 62 86

For general inquiries contact:

- bedeloittetax@deloitte.com, + 32 2 600 60 00

Be sure to visit us at our website: <http://www.deloitte.com/be/tax>

Related links

[Deloitte Tax News & Publications](#)
[Deloitte Academy](#)
[Dbriefs Webcasts](#)

Follow the latest Tax news on



Berkenlaan 8b
1831 Diegem
Belgium

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

[Home](#) | [RSS](#) | [Add Deloitte as safe sender](#)