



Global Employer Services Social Security

Indexation of Overseas Social Security contributions as of March 2020

Under the Belgian voluntary Overseas Social Security Scheme (OSS), contributions have to be paid by the employer (or employee) for individuals affiliated with the scheme, as part of their overseas employment.

In accordance with article 19 of the 17 July 1963 law on overseas social security, OSS contributions are adapted to the consumer price index. Since the pivotal index has been reached in February 2020, OSS contributions will increase by 2% from 1 March 2020.

This should be taken into account when OSS payments are made for any employees affiliated with the scheme.

If payments are made by bank direct debit ("Domiciliëring /domiciliation"), no action is required. The RSZ/ONSS will make sure that payments are automatically adapted.

However, if payments are not made by direct debit, (e.g. manual transfer or monthly/quarterly standing orders), employers/employees will have to make sure that their OSS contributions are adapted accordingly. The RSZ/ONSS will not send any invoices or requests for additional payment.

Therefore, if a payment has been made after March 2020, based on the previous monthly contributions amount, a complementary payment will be required.

The amended monthly contributions applicable from 1 March 2020 can be found [in this document](#).

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

Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

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