



Global Employer Services Social security

Update on OSS contributions and Limosa Declaration

Indexation OSS contributions as of 1 June 2017

The OSS (Office for Overseas Social Security) announced an indexation of the contributions to be paid by the employer (or the employee) in view of an individual's affiliation with the scheme, as part of his/her employment abroad. As OSS contributions are legally linked to the consumer price index, the OSS contributions are increased by 2% as of 1 June 2017. Both the contributions to the general scheme as well as to the additional schemes will increase. This should be taken into account when OSS payments are made for any employees affiliated with the scheme.

If payments are made through direct debit ("Domiciliëring /domiciliation"), no action is required. The OSS administration will make sure that payments are adapted automatically.

However, with other payment methods (e.g. manual transfer or monthly/quarterly standing orders), the amount of contributions payable should be adapted. If a payment for any period from June 2017 has already been transferred, an additional payment will need to be made. As is usually the case, the OSS administration will not send any invoices or requests for additional payment.

The amended monthly contributions applicable as of 1 June 2017 can be found on [this document](#).

Designated contact person and Limosa Declaration

The Law of 11 December 2016 introduced some new measures regarding the posting and/or simultaneous employment of employees. The envisaged measures mainly relate to the introduction or improvement of control and monitoring procedures with respect to posted workers. The [12 January 2017 Alert](#) provides more details in this respect.

One of the concrete measures foreseen by the law is the obligation for foreign employers to appoint a designated contact person with whom the competent Belgian authorities can liaise in case of questions and requests to provide specific documents, information or advice with regard to the posted employees. The identification of the contact person will be done through the Limosa Declaration. It will in fact be required for this piece of information to be added as a standard element in the online application.

A Royal Decree providing more details on the effective implementation of this (and other) measure(s) is yet to be published; likely to occur during summer. Once the Royal Decree is published, the online Limosa Declaration tool will subsequently be aligned in the months following the publication.

Deloitte Belgium's immigration and social security services team is closely following up on these evolutions and is readily available to provide more detailed information.

Contacts

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