



Global Employer Services

Social security

Checking the Limosa declaration of foreign workers

Context

Limosa is the declaration system for cross-border employment in Belgium. A so-called Limosa declaration has to be filed for:

- Employees temporarily or partially employed in Belgium by a foreign employer and not subject to Belgian social security
- Self-employed persons temporarily or partially active in Belgium, whether or not they are subject to Belgian social security

The Limosa declaration notifies the Belgian social security authorities of the individual's employment in Belgium. Such a declaration must imperatively be done before the actual start of activities in Belgium.

The purpose of the Limosa declaration is to combat social security fraud and social dumping by controlling the presence of individuals working on Belgian territory.

It should be noted that there are some exemptions to this notification requirement (based on the length and/or the nature of activity).

Limosa declaration: formalities

The Limosa declaration can be introduced electronically via the Limosa website.

The online form requires a range of information, including:

- The individual's identification data
- Start and end dates of the secondment in Belgium
- The type of services rendered in Belgium
- Where the activities will effectively be carried out in Belgium
- The employer and user/client's identification data
- The employee's working schedule (where applicable)

When the declaration is duly completed, the foreign employer/the self-employed worker immediately receives an acknowledgment of receipt – the so-called L1 Document – which attests that the formality has been completed.

If the L1 Document cannot be provided, the Belgian user/client is obliged to notify the Belgian social security authorities. The failure of a Limosa declaration can lead to penal or administrative sanctions for both the employer/self-employed worker and the user/client.

Check Limosa

On 8 March 2017, a new mobile online service – the so-called Check Limosa portal – was launched.

The Check Limosa portal allows the Belgian user/client to easily verify the validity of each Limosa declaration. He/she simply has to scan the QR code on the L1 Document; the application then verifies the identification data and the period of the Limosa declaration's validity.

The data in the L1 Document and the online mobile service must be identical. If there is no match, the Belgian user/client can report the discrepancies via the portal.

This control and the reporting of possible irregularities are not mandatory but do provide greater legal certainty for the Belgian user/client, ensuring protection from any liability in the mandatory Limosa declaration.

Attendance registrations ("Checkinetwork") for assigned employees in the construction and meat sectors can also be done via the Check Limosa portal.

Recommendations

In order to avoid any sanctions, it is recommended for the Belgian user/client to make good use of the Check Limosa portal and to always carry out the necessary checks.

An online demo is available via the following links: [Dutch](#) | [French](#).

Additionally, in part due to the recent implementation of the Posted Workers Enforcement Directive 2014/67 across the EU, similar declaration systems are in place in other EU countries (see [alert of 15 February 2017](#)).

Deloitte's IMSS team remains readily available to provide more detailed information.

Contacts

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