



## Global Employer Services Social Security

### **More shipping activities exempt from employer contributions in Belgian social security scheme for seafarers**

During the 12 June 2020 Council of Ministers, the Flemish government decided to extend support measures regarding social security contributions for merchant shipping to other shipping categories.

#### **Reduced social security contributions**

The existing scheme consists of a social security contributions reduction for seafarers employed on self-propelled vessels registered in a European Economic Area (EEA) Member State, and is applicable to self-propelled vessels specialised in maritime transport of goods and passengers, as well as for towage and dredging activities.

Social security contributions for employees amount to 14.52% of remuneration. They are capped, and no further contributions have to be calculated on the remuneration portion earned above the pension scheme's threshold (around EUR 58,500 for 2019). For employers, social security contributions amount to 0.06% of (uncapped) remuneration, a 27.29% reduction.

The Flemish Government intends to increase Flanders' competitiveness in international maritime transport, and thus maintain employment in Flanders. At the same time, the

Flemish Government wants to prevent Belgian companies from using ships from a different flag state.

## Extension to other shipping activities

The support measures have now been updated, bringing the system in line with current economic and technological realities within the sector, particularly the increasing importance of building windmill parks at sea, which requires specific vessels and functions typically excluded from the notion of merchant shipping.

More specifically, the scope of support measures have now been broadened to include the following vessels:

- Rock-dumping vessels
- Pipeline and cable-laying vessels
- Vessels for raising, repairing and dismantling windmills and other offshore-installations
- Research vessels
- Accommodation vessels

In order to apply for the support measures, employers have to request a new employer registration number from the Belgian social security authorities. Furthermore, employees concerned will also need to submit a personal request to be registered as seafarers to benefit from the specific social security regime.

---

## Contacts

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

- Filip Van Overmeiren, [fvanovermeiren@deloitte.com](mailto:fvanovermeiren@deloitte.com), + 32 2 301 80 09
- Koen Fransaer, [kfransaer@deloitte.com](mailto:kfransaer@deloitte.com), + 32 2 749 53 35

For general inquiries, please contact:  
[bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

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

---

## Deloitte Academy

### Tax Tools and Publications



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax and legal, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 225,000 professionals, all committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2020. For information, contact Deloitte Belgium.

[Subscribe](#) | [Unsubscribe](#)