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

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