**Country: Belgium**

Date : 20/07/2020

**EURAXESS contact** : Katrien Schillemans – [katrien.schillemans@kuleuven.be](mailto:katrien.schillemans@kuleuven.be) and Erika Leunens – [erika.leunens@uantwerpen.be](mailto:erika.leunens@uantwerpen.be)

**Responsible authority for A1, if A1 is needed for researchers and academics in your country** [The authority issuing the A1] RSZ (Rijksdienst Sociale Zekerheid/ONSS (Office National de Securité Sociale)/NSSO (National Social Security Office):

- website with information: [www.socialsecurity.be](https://eur01.safelinks.protection.outlook.com/?url=http%3A%2F%2Fwww.socialsecurity.be%2F&data=02%7C01%7CErika.Leunens%40uantwerpen.be%7C781c5e19c1a64c3f99c708d83e0d881d%7C792e08fb2d544a8eaf72202548136ef6%7C0%7C0%7C637327575129221915&sdata=hlhBalyZethCAZ%2BHUnjKbO0QLT7zFG0GVd83J6aZoPk%3D&reserved=0) ;   
- the international team at RSZ: [ContactRSZMigr@rsz.fgov.be](mailto:ContactRSZMigr@rsz.fgov.be),

**Do the regulations (EC) 883/2004 and (EC) 987/2009 apply in the country? [if any amendments, opt-outs etc., state here]:** yes, no opt out or amendment is provided

**Are university employees considered ‘civil servants’ in the sense of the regulation?** yes, distinction must also be made between different types of universities (private or public) and the type of appointment. More information can be obtained from the relevant university.:

**Please provide weblinks to relevant English information:** <https://www.belgium.be/en/family/social_security_in_belgium> <https://socialsecurity.belgium.be/en/publications/everything-you-have-always-wanted-know-about-social-security>

<https://www.rsz.fgov.be/en/employers-and-nsso>

**What are the typical obligations of a foreign employer with employees under the social security law of the country?** [How much must be paid, to whom] The Belgian social security system obtains most of its resources from a levy on the wages of employees: the social security contributions or National Social security NSSO contributions. Part of these contributions are borne by the employee, part by the employer. In order to calculate social security contributions, employers must [register as an employer](https://www.rsz.fgov.be/en/employers-and-nsso/registering) with the National Social Security Office (NSSO), [declare their employees](https://www.rsz.fgov.be/en/employers-and-nsso/declaring-employees) (including Dimona & and the quarterly social security returns – DMFA) and pay social security contributions. On top of the affiliation to the employer must affiliate with an external service provider for health and safety in the workplace, an insurance company covering industrial accidents and must appoint a social mandate holder. Many employers outsource the performance of their social security obligations to a social secretariat or a payroll services firm.Please note that the A1 will only be issued after registration as an employer. (e.g. in case of simultaneous employment in Belgium and another European country. The foreign employer will first have to register as employer in Belgium before the NSSO will issue the A1).

Payment of the social security contributions is made to the NSSO (RSZ/ONSS). The social security contributions amount approximately between (1) 26% and 32% employer’s and 13,07% employee’s contributions for regular employees (2) 12,54 employer’s and 11,05 % employee’s contributions for tenured employees. These percentages are applicable on the gross salary without application of a maximum ceiling. Different percentages might be applicable if it concerns a public university.

**What is the procedure for paying social security contribution?** [Forms to fill, how to make the payment]. Employers affiliate with the social security authorities through a recognized payroll agency (sociaal secretariat/secretariat social). This payroll agency proceeds with the required affiliations and payments. There is no possibility provided to make the affiliations and payments through the individual employee in his personal capacity (only as proxy holder of the employer)(article 21 Regulation (EC) No 987/2009 of the European Parliament and of the Council of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security)

Other comments related to social security: Belgian social security legislation is applicable as foreseen by law. There is no possibility of a voluntary affiliation to the Belgian social security scheme.

**Notification procedure for posted workers coming to your country:**

From August 2020 the Posted workers directives needs to be implemented by the EU Member States. This has an effect on the maximum term in which you can post an employee within Europe whilst keeping the social security and labour laws applicable of your country. Furthermore, a notification procedure is implemented for EU situated employers notify employees of theirs who work abroad within the EU. Not notifying your posted workers might be expensive as fines can be handed out. The notification procedure set up is decided by each member state themselves, allowing for differences in procedures and exemptions of the notification obligation. To read more, go to: <https://ec.europa.eu/social/main.jsp?catId=471>

Do posted workers coming to your country have to be notified to your government by their employer: yes

Where does an employer have to notify an employee? Limosa declaration

Which documents need to be provided? The information as listed on the folowing website <https://www.international.socialsecurity.be/working_in_belgium/en/limosa.html>

Where can the employer go with questions: (website or contactpoint) <https://www.international.socialsecurity.be/working_in_belgium/en/limosa.html> <https://www.international.socialsecurity.be/working_in_belgium/en/first-visit.html>

Which research personnel is exempted from the notification obligation:  
Full list is provided <https://www.international.socialsecurity.be/working_in_belgium/en/limosa.html> and includes a.o. (1) workers and self-employed people attending academic conferences in Belgium (2) workers and self-employed people attending meetings with a closed attendee list (strategic negotiations, contract negotiations with clients, performance reviews, etc.)( total not for more than 60 days per year and each meeting not for more than 20 successive calendar days; (3) scientists if they participate in a scientific programme at a host university or scientific institute on Belgian territory (stay not for more than 3 months per calendar year); (4) staff atinternational institutions insofar as the institution's status is governed by an international treaty that has been ratified.

**Other issues:**

Comments on invariable rules in the labour market (for long term postings): Posting directive is implemented in Belgium throught the Act of 5 March 2002 implementing Directive 96/71/EC of the European Parliament and of the Council of 16 December 1996 concerning the posting of workers in the framework of the provision of services and establishing a simplified system of social documentation for undertakings posting workers to Belgium

Other important issues for foreign employers: