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New rules on the calculation of social security contributions for self-employed persons

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GES NewsFlash

Belgium — New rules on the calculation of social security contributions for self-employed persons

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The ministry in charge of the self-employed has announced a proposal to reform the Belgian rules for calculating the social security contributions applicable to self-employed persons.

Due to this reform, the social security contributions for each self-employed person will be calculated on the basis of his or her actual net taxable income from the current income year, as opposed to his or her net taxable income from the third year preceding the current income year.

Since a self-employed person's actual net taxable income from the corresponding year is not yet known at the beginning of a new year, his or her provisional social security contributions will initially be calculated based on his or her net taxable income from the third year preceding the current income year (similar to the old system). Regularization will then take place based on each self-employed person's income from the current income year. Additionally, one of the new system's advantages is that a self-employed person can voluntarily request to decrease or increase his or her social security contributions in order to avoid eventual overpayment or large regularization; for example, in cases where a significant income decrease or increase is expected.

Since the income of many self-employed persons fluctuates annually, the current calculation system often leads to inconvenient situations. For instance, if a self-employed person experiences a significant income reduction in the current year, that person must still pay the higher social security contributions calculated on his or her income from three years ago. The purpose of these new rules therefore is to avoid such anomalies.

The target date for applying the new calculation system is currently set at 2015.

Deloitte Belgium's immigration and social security team is readily available to provide more detailed information.

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