

# EMPLOYEE

## Presentation



EU nationals in Belgium can work without any special permission. They do not need a work permit for employees. However, as an EU national you will need to fulfill the same administrative obligations as do Belgians.

An employee is a person that works under the authority of a formal employer, has a labor contract or an official status as a civil servant. In both cases you will need to pay taxes and social security contributions. Generally speaking, in term of social security, the status of employee will give you a better protection than being a self-employed. Employees will mandatory need to register with a health insurance.

More information on your obligations can be found on the website of the regional public service Brussels Economy and Employment.

[www.employment.belgium.be/default.aspx?id=242](http://www.employment.belgium.be/default.aspx?id=242)

## Gross and net salary

In Belgium there is a big difference between the gross and the net salary! When you negotiate your salary during your job's interview it will always be in gross: To calculate wages from gross to net, or vice-versa you can use one of the following applications:

[www.groups.be/1\\_186.htm](http://www.groups.be/1_186.htm)

[www.securex.eu/advice/Simulations/Public/BrutNet/BerekenBrutNet.aspx](http://www.securex.eu/advice/Simulations/Public/BrutNet/BerekenBrutNet.aspx)

[www.partena-professional.be/fr/categorie/produits-services/logiciel-outils/outils-en-ligne/simulation-brut-net/](http://www.partena-professional.be/fr/categorie/produits-services/logiciel-outils/outils-en-ligne/simulation-brut-net/)

The gross salary is the salary which is agreed between the employee and the employer. This figure is set out in the employment contract.

From the gross salary two important deductions are made every month for:

- The **social security contributions** paid to the National Office of Social Security (NOSS). These contributions make it possible to pay substitute allowances (pensions, unemployment benefits etc.) and supplementary allowances (child benefits, the refund of health care, etc.). In the private sector, social contributions paid by the employee amount to 13.07 % of your gross salary.
- **Income tax.** This is the part of your personal taxation deducted "at source" each month from your salary. The amount of this deduction depends on your taxable gross salary (the gross salary mentioned in the employment contract minus the social contributions), the composition of your family and other rules.

The net salary is the amount that you keep after deduction of income tax, the NOSS contribution, and other permitted deductions.

Labour regulations being a complex legal matter, it might in some cases interesting to discuss your individual case with some government bodies.

---

## USEFUL LINKS



---

GroupS

---

Partena

---

Securex

---

