



Secondment

ENGELS / ANGLAIS

Detaching / Détachement





DETACHERING: WAT ZIJN JE RECHTEN? / DÉTACHEMENT: QUELS SONT VOS DROITS?

»» SECONDMENT: WHAT ARE YOUR RIGHTS?

With the free circulation of services in Europe, workers and self-employed from all the other European countries can come to Belgium to work as "workers on secondment" for a fixed period or a specific assignment.

What is a worker on secondment?

A worker is a person who, based on an employment contract with an employer, provides work for a salary. The work is carried out under the authority of the employer. In the case of a worker on secondment, the employer in a country other than Belgium sends the worker to Belgium to work.

A worker benefits from the salary conditions (working hours, holidays, safety rules...) of the country where he/she provides his/her services, unless if those conditions are better in the country of the employer. The worker keeps his/her employment contract for the whole period of the secondment. The rules relating to secondment were defined in such a way that employment abroad should never result in a deterioration of the worker's rights. The workers on secondment therefore at least benefit from the same rights as in their country of origin. If the rights of the workers in the country of assignment are more extensive (e.g. higher minimum wages), they also must apply to the workers on secondment. The lawmaker thus aims to prevent any unfair competition between the native and foreign workers.



What is a self-employed on secondment?



Persons who carry out a self-employed activity in another EU country may work temporarily in Belgium in the context of a secondment. Self-employed are not subject to the authority of an employer. They are their own boss, define the quantity of work they carry out or how much they want to earn and are subject to another tax system. During the secondment period, the self-employed on secondment must continue to register the activities of their company in the country it is registered.

VERPLICHTE FORMALITEITEN EN DOCUMENTEN BIJ DETACHERING /
FORMALITÉS ET DOCUMENTS OBLIGATOIRES EN CAS DE DÉTACHEMENT



MANDATORY FORMALITIES AND DOCUMENTS IN CASE OF SECONDMENT



Secondment implies that workers or self-employed who benefit from social insurance in their own country may temporarily work abroad without having to pay social contributions in that country. Social contributions are paid by the employer in the country where the company's registered offices are. Self-employed on secondment pay their own social contributions in the country where their company is registered.

Secondment document A1



Any worker or self-employed on secondment must hold an A1 document issued by a social security body of the country where the employer's or self-employed's company registered offices are. It is a European document which certifies that you pay your social contributions. You must always have it with you, as well as the LIMOSA declaration.



LIMOSA declaration

The LIMOSA declaration is a general obligation in Belgium:



any activity by foreign workers, whether waged or self-employed, in any way, must be declared to the Belgian authorities. Any foreign employer who sends workers to Belgium must submit a LIMOSA declaration on the www.limosa.be website before the activity of the workers starts in Belgium. The employer shall remit proof of the LIMOSA declaration to the worker, who must always carry it. Before starting work for your Belgian agent in the context of a secondment, you must be able to present a proof of the LIMOSA declaration. If during a check, you cannot present that proof, your agent or your Belgian client shall inform the Belgian authorities.



For certain waged workers the LIMOSA declaration is not mandatory: in the transport sector, for performing artists, businessmen, ...

European health insurance card

The European health insurance card (CEAM) may only be used during **temporary stays abroad**. The motive for the stay (holiday, study, work...) is irrelevant. The card proves you are **in order** for health insurance. If you receive medical treatment, it entitles you to refund of the charges by a foreign mutual insurance. The card is **personal** and may not be used for foreign medical care arranged beforehand.

Warning! In addition to these forms, self-employed on secondment must also hold a certificate of registration in the Trade Registry and a certificate of VAT registration of their country!



Waged worker on secondment	Self-employed on secondment
<ul style="list-style-type: none"> Secondment document A1 Proof of LIMOSA declaration Identity card / passport European health insurance card (blue card) 	<ul style="list-style-type: none"> Secondment document A1 Proof of LIMOSA declaration Identity card / passport European health insurance card (blue card) Registration in Trade Register European VAT number



CONTRACT EN VERLONING / CONTRAT ET RÉMUNÉRATION

CONTRACT AND SALARY

Before being assigned in Belgium, the waged worker must already have an employment contract with the employer who assigns him/her. The contract must cover the whole secondment period!

The worker on secondment works under the authority of the employer, who decides on the provisions with the Belgian representative.

In Belgium, the wage is calculated on the basis of the number of hours worked for manual workers, and, for employees, based on the agreed day salary. The exact salary amount is defined by a collective work convention (CCT). This convention applies to all persons working in a specific sector or company. If there is no CCT in the sector or the company you work in, you at least must receive the minimum wages every Belgian worker is entitled to, or a gross monthly amount of 1472.40 euros (from 21 years), 1511.48 euros (21.5 years + 6 months of service) or 1528.84 euros (22 years + 12 months service). These are the minimum wages after the indexation of 1 February 2012.

Self-employed decide which assignments to accept. They are not subject to the authority of an employer and defines the rates they apply.



BELASTINGEN / FISCALITÉ



TAXATION

Any worker on secondment is subject to income taxes. If you are deployed in Belgium to work there for less than 183 days, you will pay your taxes in the country where your employer is registered. After 183 days of work in Belgium, you will have to pay your taxes on income in Belgium as from the first day of your activity in the country. The tax on the income of the workers on secondment shall be paid monthly by the employer (professional deduction). On his/her part the worker shall complete an annual tax return.

Warning: if you work more than 183 days in Belgium, you need to complete your tax return in Belgium. This obligation applies both to workers on secondment and self-employed on secondment. Please get in touch with the contact centre of the Federal public service Finances: 02/572 57 57 for more information on taxation.

MATERIAAL/WERKTIDJEN/ENZ / MATÉRIEL/TEMPS DE TRAVAIL/ETC.



EQUIPMENT/WORKING HOURS/ETC.

The workers on secondment do not have to provide anything. The employer or the agent must provide the adequate equipment in sufficient quantity to ensure the worker can carry out his/her assignment, including in terms of safety. The workers must also comply with the legal working hours. For example, they must not exceed 38 hours/week, unless they receive additional remuneration. The employer/agent decides on the periods in which the worker may take days off.

Self-employed on secondment decide on all the work aspects themselves: work place and hours, purchase of work equipment, meetings with clients and agents ...



HUISVESTING / LOGEMENT



ACCOMMODATION

The employer must provide accommodation for workers on secondment. The Belgian agent must ensure this provision is met. The accommodation must comply with Belgian standards in matters of housing. It is forbidden by law to sleep at the workplace, in a garage or barracks or caravans installed on the work site. It is also forbidden that too many people live together in a small space. The accommodation must also be fitted with the appropriate installations. It is paid by the employer, unless if the latter pays additional fees to his workers (in certain sectors), in which case the rent must be paid by the workers.

ATTENTION!

- Check whether you are paid in conformity with the Belgian wage terms!
- Check from time to time whether your social contributions were paid. If not, you will not be insured if you become ill for example.
- Make sure you always hold legal secondment documents!
- The proof of the LIMOSA declaration is also mandatory; you must have it with you at all times.
- We do not work on Sundays or public holidays. If you do, you must receive additional remuneration.
- If you work longer hours than authorised by law, check whether your overtime was correctly paid.
- Your employer cannot dismiss you verbally. Before signing anything, always inform yourself of your rights.
- Your employer must provide you with adequate accommodation. It is also forbidden to sleep at the workplace or under inadequate hygiene conditions! Check how your accommodation is arranged (are the provisions relating to your accommodation included in your contract?).

Always ask someone to read your contract! Learn to recognise your rights. If you need more information or you need help, contact the CSC! The brochure was drawn up in your language. The CSC service providers will help you in French or Dutch. If you know someone who speaks French or Dutch well, it is always a good idea if he/she comes with you to the CSC service centre.

You can also ask for help and information from the social or work inspection of your country.

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ER IS OOK EEN ACV-PUBLICATIE OVER DE GEVOLGEN
EN DE GEVAREN VOOR SCHIJNZELFSTANDIGEN.

