BELGIAN SOCIAL SECURITY SYSTEM FOR SALARIED WORKERS

Martine Mezecaize
Directorate of Particular Applications

National Social Security Office
Place Victor Horta 11
1060 Brussels
Website NSSO: http://www.onss.fgov.be

11/12/2012
**Introduction : Context**

- A "Social security" per professional category :
  - Self-employed workers
  - Wage earners
  - Civil servants

- Each category is managed by a proper institution :
  - Self-employed workers : INASTI/RSVZ
  - Civil servants (municipalities, provinces) : ONSSAPL/RSZPPO
  - Wage earners (+ federal civil servants, Regions, Communities) : ONSS/RSZ/NSSO
NSSO

- **Public institution** of social security
- **Royal Decree** of **November 28 1969**
- Administered by a **Management Committee** under the control of the FPS Social Security and the FPS Finance
- It ensures the secretariat of the Management Committee of the social security
ROLE AND SITUATION WITHIN THE WHOLE BELGIAN SOCIAL SECURITY SYSTEM

• Double statutory assignment
  – Collect the social security contributions earmarked for the financing of the social security schemes:
    • Sickness & invalidity
    • Unemployment
    • Retirement and survival pensions
    • Accidents at work
    • Occupational diseases
    • Health care
    • Child benefits
    • Holiday pay
  – Distribute its receipts among the central institutions entrusted with the administration of the social security branches
ROLE AND SITUATION WITHIN THE WHOLE BELGIAN SOCIAL SECURITY SYSTEM

• Other assignments:
  – Collect partial or supplementary contributions on behalf of other institutions
  – Annual redistribution of the social charges
  – Apply different measures providing for a temporary reduction in employer’s contributions
  – Collect data to statistical ends
  – Collect data destined to the administrative processing of the files by the NSSO and by other institutions + collection of the data of the DIMONA declarations
Cooperation

COUNCIL OF MINISTERS

NATIONAL LABOUR COUNCIL

MANAGEMENT COMMITTEES

Working group Modernization of the Management of the Social Security

STRATEGIC CELLS

NSSO, BCSS, ONEm, ONVA, INAMI, ONP

DMFA: Consultation

FEB- Union des SSA

Consultative forum

DMFA

Instructions

Follow-up Planning

Student@work

Repertory

AR

Flows

Statistics

MRM

- NSSO
- BCSS
- SmalS-MvM

Working group DMFA

- NSSO, BCSS, ONEm, ONVA, INAMI,
- Paying agencies, Health insurance funds

DIMONA

DMFA

EXTRANET Portal

Instructions

DRS

Follow-up Planning

Project teams
The social security network

National registry

fse

nsso

onssap1

cpn

inastii

caami

onafts

adp

fat

fmp

onp

ossom

onva

Sigedis

inami

onem

min as

cin

11/12/2012
CONTRIBUTIONS DUE TO THE NSSO: BASIC PRINCIPLES

• With every salary payment
  – the employer has to withhold the amount of the contributions to be borne by the salaried workers (the personal contribution)
  – he has to add to these contributions his proper share of contributions (the employer’s contribution).

• The calculation of the contributions = generally speaking a fixed rate applied to the gross wage

• However for certain categories of workers the contributions are calculated on the basis of a fixed amount and not on the basis of the gross wage
  – Examples: fishermen, sportsmen, employees working in the catering industry who are fully or partly paid with gratuities,
  – This fixed amount fluctuates depending on the profession practised.

• The total amount of the (workers’ and employers’) contributions has to be paid under the employer’s responsibility to the NSSO, which acts as the collecting agency of the social security contributions.
**How? Through the DMFA**

| What? | ✓ Déclaration Multifonctionnelle  
| MultiFonctionnele Aangifte |
| ✓ Quarterly electronic declaration of the wage and working time data |
| ✓ Basis for the contacts between the employers and the social security |
| Who? | ✓ All employers registered at the NSSO |
| When? | ✓ Within the month following the quarterly period the declaration is related to |
| How? | ✓ Web (Portal)  
| ✓ File transfer (FTP, SFTP,...) |
SYSTEM GOVERNING THE REDUCTION IN CONTRIBUTIONS

• Social security contributions:
  ➢ High wage costs

• As a result, in order to guarantee an equilibrium between the social security financing and the competitiveness of the enterprises
  ➢ A far-reaching system of contribution reductions
SOME FIGURES

- Number of employers: **238,000**
- Number of employees: **3,370,000**
- Amount of declared wages (in thousands of euros): **101,208,907**
- Repartition of the global management receipts in 2010 (in thousands of euros): **60,267,000**
  including a share of **38,221,000** on contributions
More detailed information can be found at the address www.socialsecurity.be
And on the site [www.onss.fgov.be](http://www.onss.fgov.be)

**RSZ.be - Rijksdienst voor Sociale Zekerheid**
Welkom op onze site

**ONSS.be - Office national de sécurité sociale**
Bienvenue sur notre site

**LSS.be - Landesamt für Soziale Sicherheit**
Willkommen auf unserer Website

**NSSO.be - National Social Security Office**
Welcome on our website

This website is available in Dutch, French and German, the three official languages in Belgium. To help internationals we also have a (limited) section of the website.