

International employment scenario	Specific factual situation	LIMOSA consequences ¹	Transitional measures
Transfer ²	The employer by which the employee is hired is situated in Belgium	No direct consequences and in principle no LIMOSA declaration	No specific transitional periods are provided for.
Assignment ³	The foreign company is situated outside Belgium	<p>The foreign employer needs⁴ to make the necessary LIMOSA notification whenever an employee is assigned/sent to Belgium⁵ to do work⁶; 2. the Belgian client needs to verify whether the foreign employer has made the necessary notification (he needs to ask for the LIMOSA 1 or L1 document); 3. if the obligatory notification has not been made by the foreign employer, the Belgian client can make the LIMOSA notification on behalf of the foreign company (employer)⁷.</p> <p>The service provider is exempt for the first 12 months of employment on the Belgian territory from having to keep or draft labour regulations, a staff register or time-record tracking in respect of part-time working when a LIMOSA notification is made. After the first 12 months of employment in Belgium, the employer (foreign company) will need to draw up the requisite social documents.</p> <p>When asked by the Belgian authorities, the foreign company make available to them a wage/earnings record⁸ drawn up by the (foreign) employer⁹. Furthermore, these documents can still be asked for by the Belgian authorities for 2 years after termination of the assignment in Belgium.</p>	<p>Only for employees assigned to Belgium as from April 1 2007, need a LIMOSA notification be made before their start date (at the earliest April 1, 2007).</p> <p>For employees already assigned to Belgium before April 1, 2007, a notification needs to be made within the six-month period calculated as April 1, 2007 (i.e. before September 30, 2007).</p>

Simultaneous employment ¹⁰	<p>1. One foreign employer, e.g. a French consultant working for a French employer - 30% in Belgium and 70% in France but residing in France</p> <p>2. Two or more employers of which one is Belgian</p>	<p>1. Where a foreign employer employs a person in Belgium and the employee also has simultaneous employment activities in other countries and is not resident in Belgium, a LIMOSA declaration has to be made by the foreign company. This notification will be valid for 12 months. It will need to be renewed once the initial period has elapsed and if the activity is continued. If the obligatory notification is not made by the foreign employer (for its employees), the Belgian client <i>can</i> make the LIMOSA notification on behalf of the foreign company (employer) or <i>must</i> notify the authorities that the LIMOSA declaration has not been made.</p> <p>2. If the employee is employed by a Belgian company (other than for another company situated in another country) and the employee only works for the Belgian company in Belgium (i.e. does not work in Belgium for a foreign company), no LIMOSA declaration is necessary.</p>	<p>A notification has to be made and will be valid for 12 months. The 12-month period can be extended.</p> <p>The legislation does not provide for a transitional period for situations where the simultaneous employment took effect before April 1, 2007. That being the case, one can deduct that the next time the employee is employed in Belgium in the framework of his/her simultaneous employment, the declaration will need to be made.</p>
Commuting ¹¹	Same aspects as relate to a transfer	No specific action needs to be taken.	No specific transitional periods are provided for

Business trip ¹²	A business trip or attendance at an academic meeting	<p>If the maximum period of business trips is 5 days (during which work is done) in a calendar month, the employer does not need to make the declaration. He will be exempt from having to keep labour regulations, a staff register and time records in respect of part-time working.</p> <p>Please note that days on which no work is done (e.g. arriving on a Saturday and starting the meetings on the Monday) will not count to calculate the 5-day working period (in this example, Saturday and Sunday will not count).</p>	Only for business trips starting as from April 1, 2007.
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¹ It concerns only employees recruited by an employer not established in Belgium or habitually working in another country than Belgium; please note similar obligations are put in place for self-employed and trainees – we can if you wish elaborate on this;

² The worker is sent to Belgium permanently and the employment relationship with the initial foreign employer is terminated. In the context of a transfer, the employee is hired by and gets a fully new employment contract with a Belgian employer.

³ The employee is sent by his original employer to Belgium for a short or long period either to work for a group company or to provide services under a specific assignment. However, throughout the whole period, the employee remains linked to the original employer.

⁴ There is no choice – the notification needs to be made (this is different from the regulations stipulated in the RD of March 29, 2002, where a *possibility* existed – no obligation).

⁵ Except for those categories exempt under the RD of March 20, 2007 – see note.

⁶ The LIMOSA declaration is applicable to all employees hired outside Belgium or having their habitual employment outside Belgium.

⁷ The Belgian client can also make a notification if the foreign employer has not made the necessary notification; however, in practice, we suspect that the Belgian client will simply make the necessary notification on behalf of the foreign employer.

⁸ If these “similar” documents are not produced when asked for by the authorities, the monthly salary wage/earnings record will need to be drawn up; the wage/earnings record is the monthly salary slip and the annual individual account.

⁹ They need to be similar to what Belgian law provides for.

¹⁰ The employee works in two or more different states at one and the same time, whether or not for different employers. The employment relationship is governed by (i) one employment contract (1 employer) or a (ii) separate part-time employment contracts or one global contract (two or more employers). For LIMOSA to be applicable, a substantial part of the work needs to be done in Belgium, by which the employee needs to be frequently present in Belgium.

¹¹ The employee is works 100% in Belgium but resides (official residence) in another country.

¹² The employee is occasionally going to work in Belgium within the framework of his/her employment relationship with his/her employer, who situated in another country.

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