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## flash Alert

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### Belgium – Salary Thresholds Raised for Work Permit, EU Blue Card

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Starting 1 January 2015, the salary criteria for the Belgian work permit type B and the European Union (EU) Blue Card have been increased (for yearly indexation)<sup>1</sup>. The salary requirements for the Belgian work permit type B have been increased to EUR 39,802 for highly skilled personnel and EUR 66,405 for personnel in a management position. Previously, they were EUR 39,422 and EUR 65,771, respectively. The threshold for the EU Blue Card has been set at EUR 51,465 (previously, it was EUR 50,974).

#### Why This Matters

The Belgian national immigration authorities will only grant a Belgian work permit type B for highly skilled personnel, personnel in a management position, or an EU Blue Card if the respective salary requirements are complied with. Therefore, the salary thresholds will have to be taken into account by companies planning to employ personnel in Belgium when such a Belgian work permit type B or EU Blue Card is required.

#### Background

Non-EEA<sup>2</sup> or non-Swiss nationals performing professional activities as employees in Belgium have to be in possession of a Belgian work permit or an EU Blue card, which must be obtained prior to the start of the employment<sup>3</sup>.

According to Belgian legislation, very specific conditions apply for obtaining a Belgian work permit type B. These conditions can be difficult to meet. However, exceptions apply for specific categories of personnel. Amongst these exceptions, two categories are frequently used by companies active in Belgium:

- the category of highly skilled personnel; and
- the category for personnel in a management position.

In order to qualify as highly skilled personnel/personnel with a management position, certain conditions have to be met, such as the worker concerned must earn at least a certain

<sup>1</sup> Article 9, 6° and 7° of the Royal Decree of 9 June 1999 and article 15/1 second paragraph of the Royal Decree of 9 June 1999 – the indexed amounts can be found on the following Web site: [www.werk.be](http://www.werk.be).

<sup>2</sup> The European Economic Area consists of Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, The Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, and the United Kingdom.

<sup>3</sup> Croatian nationals must still have a Belgian work permit during a maximum transitional period of seven years following Croatia's joining the EU on 1 July 2013.

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annual salary. These thresholds are yearly indexed; as from 1 January 2015, they amount to EUR 39,802 and EUR 66,405.

Alternatively, the employee can obtain an EU Blue Card which provides for the right to work in Belgium. For the Blue Card, the indexed yearly minimum salary for 2015 is EUR 51,465.

#### **KPMG Note**

For questions or concerns regarding immigration matters in Belgium, it is recommended you consult with a qualified immigration professional.

(Please note that KPMG LLP (U.S.) does not provide immigration services.)

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The information contained in this newsletter was submitted by the KPMG International member firm in Belgium. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

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