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Belgium – New Online Procedure for Filing of Certain A1 Applications

by Ferdy Foubert and Jeroen Vandenbossche, KPMG Tax and Legal Advisers, Brussels (KPMG Tax and Legal Advisers in Belgium is a KPMG International member firm)

The Belgian social security authorities are introducing the use of an online application for the A1 document¹ in situations where workers are **simultaneously employed in two or more European Economic Area (EEA) member states or Switzerland**. Up to now, it has been common practice to permit paper or e-mail applications of this A1 document. The application for an A1 document or certificate of coverage when an employee is **temporarily assigned abroad** is already performed online.

Why This Matters

Although the EC Regulation imposes this filing obligation on the individual, in practice the filing obligation is frequently perceived as an employer's obligation. Certain employers may be constrained from performing this function since the online filing of the A1 document for simultaneous employment is only possible for employers that have a Belgian national social security number.

Employers should be aware of the new process and requirements and revise their policies and systems accordingly.

Background

A person who is normally employed in two or more EEA member states (or Switzerland) must notify the designated social security institution of the member state in which he or she resides of his or her employment situation (article 16 of the EC Regulation 987-09).²

New A1 Document Online Procedures for Simultaneous Employment

Similar to the application for an A1 document or certificate of coverage for employees on temporary assignments abroad, the Belgian authorities are now imposing the use of an online application for the A1 document in cases of simultaneous employment in two or more EEA member states or Switzerland. This online application can only be done using a personal eID (electronic identity card) or an official token.³

As mentioned above, only employers that have a Belgian national social security number can perform the online filing of the A1 document for simultaneous employment; consequently it is not possible for: (i) foreign employers that employ an individual residing in Belgium but are not (yet) registered with the Belgian social security authorities, or

¹ The A1 document is a statement of a country's applicable social security legislation. It is used to provide evidence of whether an individual is paying social contributions in another EEA country (or Switzerland) – particularly useful in cases where the individual is a posted worker or works in several countries at the same time.

² A list of competent institutions can be found at: http://ec.europa.eu/employment_social/social-security-directory/.

³ Newsletter 2015/1 published by the Belgian social security authorities.

(ii) the Belgian proxy-holder or mandatary of foreign employers.

KPMG Note

The electronic filing of the A1 application is in line with the growing use of electronic data processing and data collection by the Belgian authorities.

With this electronic filing, it should be easier for the Belgian authorities to compare data on the A1 document with, for example, other electronically recorded data such as the DIMONA or LIMOSA⁴, and the Belgian social inspection officials, where necessary, would be able to easily retrieve missing or incorrect information.

The International Employment Department of the Belgian social security authority informed the KPMG International member firm in Belgium ("KPMG") by telephone that KPMG (as a mandatary) can still file the A1 application for simultaneous employment on paper or via e-mail. Clients that are thus not yet registered with the social security authorities in Belgium or registered clients who are not familiar with the online application procedure, can still rely on KPMG's services for their A1 applications for the simultaneous employment of their employees residing in Belgium.

KPMG can also assist with the application for an A1 document or certificate of coverage within the framework of a temporary assignment.

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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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⁴ The DIMONA and LIMOSA are (electronic) reporting obligations which are in principle mandatory and applied in respect of: employees subject to Belgian social security (DIMONA) or employees/self-employed workers temporarily or partially employed in Belgium and (in general) not subject to Belgian social security (LIMOSA).