

Newsflash

10 March 2008

Employment, Social Security and Immigration Law

Thorough Review of the Social Report

The social report is a key component of a company's annual accounts. It must give an overview of how staffing has evolved during the fiscal year. For the first time in quite a while, a Royal Decree dated 10 February 2008 has thoroughly changed the social report content.

The modifications are as follows:

- Point 2: the overview of staff evolution during the past year (hirings and firings) has been shortened considerably.
- Point 3: the statement concerning the use of measures in favour of employment during the past year has been removed.
- Points 4 and 5, regarding education and training, have been replaced by a new point 4 that will become a "training report". Here, the employer shall mention time and costs invested in the formal education and on-the-job training, and the alternation between learning and working.

Point 3 was, amongst others, intended to inform the Work's council, the trade union delegation or the employees about any reductions in social security contributions that their employer benefited from. In view of the fact that the list of contribution reductions has not been adapted for a long time, point 3 has been removed. As of 2009, the National Office of Social Security (NOSS) will submit, between 1 February and 10 March, an annual overview of the contribution reductions made in the previous calendar year to every employer. This overview will be delivered electronically through an electronically protected mail box (E-box), located on the portal site of the social security administration, or by means of ordinary mail. Subsequently, the overview must be presented to the Work's council, the trade union delegation or the employees, within the month following delivery.

The greatest care must be taken when filling in the "training report" in order to prevent having to pay additional social security contributions. As of 2009, employers belonging to a sector that spends too little on training will be subject to an additional employer's contribution of 0.05%.

The legislation on the new social assessment plan will come into effect on 1 December 2008.

Lieven Monserez, Advocaat/Avocat, Tel.: + 32 2 800 71 14, E-mail: lmonserez@laga.be
Wafae Bouzegta, Advocaat/Avocat, Tel.: + 32 2 800 71 39, E-mail: wbouzegta@laga.be

© 2008 Laga — www.laga.be — The content and lay out of this newsflash are the copyright of the law firm Laga or its contributors, and are protected under copyright and other relevant intellectual property rights laws and regulations. No reproduction in any form or through any medium is allowed without the explicit consent of Laga or its contributors.

For further information, do not hesitate to contact your usual Laga correspondent or Fabienne Fonder (ffonder@laga.be). Although Laga verifies the reliability of the information given, such information is general and Laga may not be held responsible in any way for any possible error that might occur or for any use or interpretation that could be made of this information without the assistance of Laga.

