




What is your professional **status**?





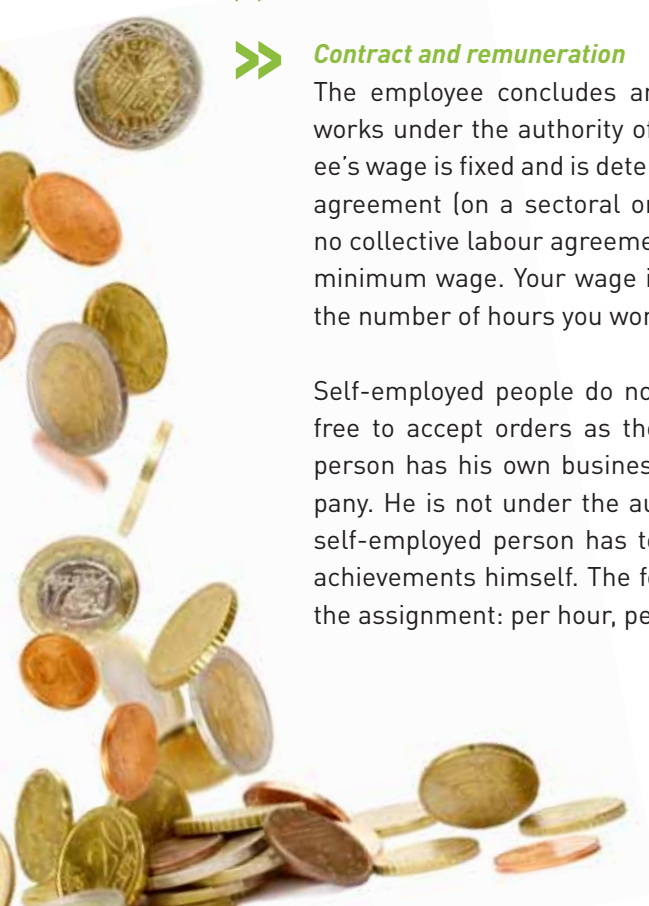
In Belgium, you can work as an employee or be self-employed. Both statuses are legally correct as long as you meet the legislation of the status you work under. There are some major differences between both statuses, so make sure you are aware of the type of contract you sign! You should also know that working as a self-employed person should always be your own choice. Your employer cannot force you to do this.

>> THE CHARACTERISTICS AND DIFFERENCES ARE:

>> *Contract and remuneration*

The employee concludes an employment contract. He works under the authority of the employer. The employee's wage is fixed and is determined by a collective labour agreement (on a sectoral or company level). If there is no collective labour agreement, you must at least get the minimum wage. Your wage is calculated on the basis of the number of hours you work.

Self-employed people do not have a contract. They are free to accept orders as they choose. A self-employed person has his own business or is a partner in a company. He is not under the authority of an employer. The self-employed person has to negotiate payment for his achievements himself. The fee depends on the nature of the assignment: per hour, per m², per order, etc.





Social rights/ Social security



Employees and self-employed persons build up social rights through work.

The social contributions of employees are paid by the employer. The employer deducts a percentage of maximum 13.07% from the gross income of his employee for payment of social security. This means that an employee never has to pay his own social security contributions!

Self-employed persons do have to pay their own social security. For this they need to join a social security scheme for self-employed persons from the first day on!
Thanks to payment of social security contributions, you get access to social security. Social rights of employees and self-employed persons are quite different:



SELF-EMPLOYED PERSONS	EMPLOYEES
<ul style="list-style-type: none">• no automatic insurance in the event of industrial accidents or occupational diseases• health insurance: payment after one month's illness only• no holiday allowance• limited minimum pension• no right to unemployment benefit• child benefit• maternity allowance and parental leave (mother)• no parental leave for fathers• no right to time credit or reduced working hours• no severance pay <p>PLEASE NOTE: self-employed persons have to pay their own social security contributions! If you are self-employed and someone else (e.g. client) pays your social security contributions, always ask for proof! You remain responsible for payment of your own social security contributions! If payment is not carried out properly you can get a fine.</p>	<ul style="list-style-type: none">• insurance in case of industrial accidents and occupational diseases• health insurance: guaranteed income + payment as of first or second day• right to holiday allowance• full pension as an employee• right to unemployment benefit• child benefit• maternity allowance and parental leave (mother)• right to parental leave for fathers• right to time credit and reduced working hours• severance pay/compensation for breach of contract <p>PLEASE NOTE: the employer must pay social security contributions of employees!</p>

Tax



All **employees** pay personal income tax. This is also done via their employer. Each month, the employer withholds tax from the wages of the employee and automatically transfers this to the treasury. The employee must therefore do nothing to be correct.

Self-employed persons have to take care of tax prepayments themselves. They are also responsible for declaration and payment of VAT.

Material/working hours/etc.




Employees do not have to worry about this. Employees use the material of their employer. An employee carries out the orders he gets from his employer. As employee you are also bound by legal working hours. For instance, you may not work for more than 40 hours a week, unless you receive extra wages for this. The employer decides about working hours and about periods when you can take leave.

Self-employed persons or partners are free to decide on everything work related: where and when you work, the purchase of material, agreements with clients and principals, etc.





>> PLEASE NOTE!!



People are often employed as bogus self-employed persons in a company. This is illegal and punishable! These companies have a lot of partners with very few shares (e.g. each partner has one share) while the manager owns the majority of shares. The manager is then in fact the employer of the other partners: he concludes contracts, determines wages and working hours and sees to transport and the purchase of material. The other partners have a legal right to help decide about these matters, but in fact work in these companies as normal employees (under the authority of the manager). This construction is illegal and often leads to misuse. These types of businesses are usually established by employers who do not want to pay social security and tax for employees. Hourly wages are generally low and the promise of the employer to pay social security contributions of the partners is usually not met. Furthermore, shareholders (employees) do usually not know that they have to pay for their contributions themselves. Because they do not pay, they amass (a lot of!) social security and tax debt.

People who work in a company but receive assignments and wages from an employer, work as bogus self-employed persons. They are in fact normal employees but their employer pays too little social security and tax. This is illegal!



Consequences and dangers for bogus self-employed persons:



- You get too few wages.
- You are not insured if you have an industrial accident.
- You do not get wages or payment if you get ill.
- You have to pay your own social security contributions! If you do not do this, you will get a fine. This fine can become very high (thousands of euro).
- You can be held responsible for errors and accidents at work.
- You are liable for debt of your (own) company.
- If you have problems at work, you have to solve them yourself.

Make sure you have your contract read systematically!
For more information, contact the ACV

This guide has been written in your language. The ACV-CSC service providers will help you in Dutch or French. If you know someone who does speak Dutch or French well, it is always a good idea to take them with you to the ACV-CSC service centre.

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Contacteer / Contactez

Engels

Anglais

Werknemer of (schijn)zelfstandige?
Travailleur salarié ou (faux) indépendant?

