



### **Nele Godefroid**

Nele heads the Belgian Immigration team and assists large and medium sized organizations with their international and national immigration challenges. Nele combines this expertise with a vast experience in the area of Global Mobility including income tax and social security and with interdisciplinary links to aspects of immigration, tax, employment and social security.



Working from anywhere

# Pandemic fall-out – compliance

- **Income tax/social security**
  - **Creating tax residence**
  - **Individual tax return filing obligation**
  - **Employer withholding and reporting**
  - **Switch of applicable social security system**
  - **Unanticipated tax and social security liabilities/refunds**
- **Focus on Belgium**
  - **France/The Netherlands/Germany**
  - **Special tax regime for expatriates**
- **Action for employers : Review positions – check available relief**

# Working from anywhere - here to stay

- **Managing compliance income tax/social security/reporting/permanent establishment/immigration**

## **Action for employers :**

- **Policy**
- **Controls put in place**
- **Review and approval process**
- **Track**
- **Manage risk**
- **Implement compliance**



# Belgian immigration outlook

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- **Brexit immigration – Action for employers of UK nationals**
  - **Employment in Belgium prior to 31 December 2020 : grandfathered – obtain appropriate documentation before end 2021**
  - **Employment in Belgium as from 1 January 2021 : full immigration compliance – UK nationals have become Third Country Nationals**
- ! **Similar rules for EU nationals to UK**
- ! **Business travel!**
- **Unique Digital counter for employment of foreign work forces in Belgium**
  - **Centralised access**
  - **Regional and Federal level**
  - **Ambitious project – first leg : digitalised Single Permit application**
  - **Timing – 31 May 2021?**



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