

# Employer obligations

## Manual and checklist

Your organisation hires someone. As employer, you have to meet a number of specific obligations with regard to your employee(s). Many of these obligations can be found in labour law, social security law, but also in the agreements made that can be found in joint committees. It is therefore advisable to first check in which sector you will be active before hiring someone. This way you immediately know how much you will have to pay someone.

## Step 1: Determine under which sector/joint committee you fall

When you start up your company and join a payroll services firm or, for other than non-profit organisations, you register with the crossroads bank for enterprises via a [business advice centre](#), you will be asked to register your activities.

In accordance with the activities of your company, the business advice centre will assign NACE Codes. By assigning these codes, your organisation will belong to a specific joint committee. The list of activities can be found [here](#).

If you want to know in advance which joint committee your organisation will fall under, you can [ask FPS Employment, Labour and Social Dialogue for an opinion](#).

As an employer you are obliged to respect the agreements within the applicable joint committee.

## Step 2: The other obligations

As an employer, you must take the following steps when you employ someone.

You will find an overview of all employer legal obligations [here](#): this includes paying a wage as agreed, developing a good welcome policy, ensuring with due care and diligence that the work can be done under proper conditions,...

## Administrative obligations under the social legislation

### Affiliated with a recognised payroll services firm

Strictly speaking, affiliating with a payroll services firm is not required, but is strongly recommended.

### What is a payroll services firm?

A payroll services firm handles a number of administrative tasks for companies with employees. These can range from payroll administration through personnel policy to social and legal advice, in particular:

- ✓ wage calculation (including withholding tax, holiday allowance, bonuses and remuneration);
- ✓ The collection and payment of social security contributions and withholding taxes;
- ✓ The administration regarding absence due to sickness, work disability, time credit;
- ✓ Advice on recruitment, absences and dismissal.

You can find an overview of the recognised payroll service firms in Belgium [here](#).

## **Registering with the National Social Security Office (RSZ)**

Your company registers with the RSZ. This can be done online, [via this link](#).

## **Declaration of employment: Dimona declaration**

As an employer you must file a declaration of employment. This can be done online, [via this link](#).

## **Multi-Functional Declaration (DmfA)**

The DmfA is the electronic declaration of the wages and working time data of your employees to the social security office. You must do this every first month after the quarter to which the declaration relates. This declaration is then used to calculate the social security contributions owed. The declaration also contains information for the institutions responsible for paying social security benefits, such as: health insurance, unemployment, pensions, work-related accidents, occupational illnesses and annual holiday.

Your payroll services firm can help you with these.

## **Further obligations**

### **Drawing up an employment contract and employment regulations**

It is best to conclude an employment contract in writing. This is obligatory if you are concluding an employment contract for a fixed term or for clearly defined work. If you employ someone without a written agreement, this is automatically considered to be a full-time employee contract of indefinite duration.

A contract is not only recommended because it is mandatory in most cases, but also because it establishes the agreements made between the employer and the employee. This prevents disputes and can also come in handy with regard to 'third parties' such as the government in the context of subsidies or during an inspection by inspection services.

Each employer must draw up employment regulations. The employment regulations group the rules that are specific to the employer and all or a specific category of employees. The regulations contain the rules that (to the extent permitted) deviate from the legal and regulatory provisions. They also contain a range of information such as who to turn to in the case of conflict.

Model employment regulations can be found at [this website](#). Payroll services firms also have models available, and employers' federations such as Sociare and oKo have such models tailored to the sector.

### **Taking out work-related accident insurance**

As an employer you are legally obliged to protect your employees against loss of income, work disability and death in the event of a work-related accident. This insurance also applies to hiring students, temporary workers and interns.

### **Joining an external service for prevention and protection at work**

The external service for prevention and protection at work ensures the well-being of your employees. You can contact it for medical checks linked to the risks at work, or for help with risk analyses or prevention plans. An overview of the recognised services for prevention and protection at work can be found [here](#).