



## Can I work remotely for a US company when living in Belgium ?

If you are **planning to move to Belgium** for your partner's career or you are going on an EU adventure yourself, you are probably wondering if you **need to quit your job stateside** or can **continue working for your US employer**. Even if your work can be done **remotely** from Belgium and your employer agrees, there are different **legal, tax and social security implications** to consider.

First of all, it is **perfectly legal** for the US company to keep you on their payroll and continue paying your salary into **a US bank account**. Many companies **regularly hire offshore workers** exactly this way. If the US company is **already active internationally** and has one or more EU subsidiaries, you could consider becoming **an employee of the local entity** instead. In that case, **local law**, including employment law and regulations, applies.

Often, the US company is **not yet active in Belgium**, and the move abroad is your personal decision. If the employer has **no intention of opening an EU office**, you will probably end up **working from home** or from a co-working space.

Foreign workers who are non-EU nationals and who want to pursue salaried employment in Belgium must normally **apply for a work permit** (single permit). However, if your US employer has **no registered entity** in Belgium, you **cannot** apply for a Belgian work permit. You will need to find a different way of obtaining a **long-term visa and residence permit** for Belgium.

As a rule, the **physical location where you work** determines where you pay your **income tax**, regardless of where your employer is located. Based on Article 14 of the US-BE tax treaty, a **US salary will be subject to Belgian taxes** if it is earned by a resident of Belgium for work performed in our country. This would also require you to ask your employer to **stop withholding US taxes from your paycheck**, as they will be due in Belgium instead. In Belgium, you will settle these taxes through **your annual tax filing** in absence of a monthly payroll.

However, you will **have to file a tax return in the US** as well. Not because your employer is in the US but because of your **US citizenship**. There should be **no risk of double taxation** since you can only physically work in one country at a time. If you work remotely for a US-based company, you should also qualify for the '*Foreign Earned Income Exclusion*' (FEIE) in the US.

Regarding **social security**, an employee working in Belgium will normally have to pay **Belgian social security contributions**. Again, if there is no payroll in place, you yourself **cannot** voluntarily make Belgian contributions as an employee. The US-BE Totalization Agreement will only allow you to continue paying **US social security taxes** in the context of **a secondment**.

We can assist you in **setting up your Belgian employment situation** and help you to better understand the **different liabilities** of **working remotely for a US company** when living in Belgium.