

OUR BUSINESS IS YOUR PEACE OF MIND

TAXPATRIA
TAX & LEGAL



If you send your employees to work abroad, one of the key concerns is what the applicable employment law will be. A carefully considered and well-thought-out arrangement will help to avoid discussions later on, especially in the event the contract would be terminated. Furthermore, when employing workers across borders special assignment documents or local notifications could be required as well.

If you stipulate in the contract which labour law applies, the employment situation will be governed only by that law

On short-term assignment in the EU, no specific requirements must be met

AVOIDING COMMON PITFALLS



Gregory GOOSSENS
Partner

Tax lawyer with more than 15+ years of experience in international tax and global mobility
gg@taxpatria.be



Sepideh AMANI
Associate

Tax lawyer with experience in individual income taxation and estate planning
sa@taxpatria.be



Elizabeth BRITO
Advisor

Tax advisor with multiple years of experience in international tax and accounting matters
eb@taxpatria.be



www.taxpatria.be

Brussels office
Da Vincielaan 1
B-1930 Zaventem
T +32 2 801 13 63

Antwerp office
Markgravelei 30 / 201
B-2018 Antwerpen
T +32 3 304 82 89

EMPLOYMENT LAW

The general principle is that parties can choose the law applicable to the employment situation. In the absence of such choice, the law of the country in which the employee usually works applies.

However, local mandatory rules could still apply in the absence of choice and if these rules are more favourable and they offer a higher level of protection than the protection specified in the choice of law clause. Important examples of mandatory provisions of employment law include those on working hours, minimum wages, holidays, health and safety regulations and anti-discrimination legislation.

POSTED ABROAD

If you send your employees to work across borders, the usual place of work is not deemed to have changed if a worker is only temporarily employed in another country. Consequently, the mandatory provisions of the local employment law would not apply. However, employers might still need to consider a mandatory set of rules of the host country that would apply to posted workers. The posted employee will always be entitled to a set of core rights in force in the host country.

EU law provides a clear framework that outlines the posted workers' rights and guarantees an application of the more favourable working conditions.

ADMINISTRATIVE FORMALITIES

Employment law typically comes with related administrative formalities that need to be complied with from a domestic, European or international perspective. If you temporarily hire a worker abroad or send them from Belgium to another country, you will need to notify the authorities of the host country before the employment can start. This notification requirement might replace the requirement to draft and submit certain local documents.

Furthermore, when sending an employee to another country the employer is often required to draft an assignment or secondment letter. Special attention must also be given to 'digital nomads' – those employees who often work remotely. Have you ever considered implementing a digital nomad policy?

OUR SERVICES

TAXPATRIA can advise on all employment aspects of working cross border. Our employment services consist of:

- Employment contracts & secondment letters
- Consultancy & management contracts
- Employment regulation & global mobility policies
- Administrative formalities & mandatory notifications
- Temporary employment & seconds (inbound & outbound)
- International salary-split employment structures
- Employment termination & dismissals
- Administrative & court procedures

YOUR TRUSTED PARTNER

**Our 'Disc of Five' solution covers all aspects of cross border employment and global mobility.
TAXPATRIA has become a trusted partner over the years for many international employers and mobile employees.**



SPECIALIZED

TAXPATRIA provides tailored services in complex cross-border situations to both private and corporate clients.



PRAGMATIC

TAXPATRIA assistance is designed to meet your objectives and provide the right advice which is practical and easy to implement.



INTEGRATED & PROACTIVE

TAXPATRIA provides integrated services worldwide within our 'Disc of Five' solution. We proactively advise on all aspects of your cross-border assignments.



TRANSPARENT

We make sure that our fee structure is straightforward and easy to understand so our clients know that we offer value for money every step of the way.