



## Global Employer Services Social security

### New expat regime: alignment of tax and social security exemptions

The National Social Security Office (NSSO) updated its administrative guidelines on 09.02.2022 ([NL](#) | [FR](#)) and confirmed the alignment of their position with the tax authorities on the real and lump-sum expenses under the new expat regime for incoming taxpayers and researchers. This position is subject to final approval and signature of a Royal Decree modifying article 19 of the Royal Decree of 28 November 1969.

Moreover, the administrative guidelines indicate that it will be required to report in the Déclaration multifonctionnelle/ multifunctionele Aangifte (DmfA) which employees benefit from this regime. Further instructions will be published by the end of February 2022.

In addition, guidance from the tax authorities is expected shortly to provide useful clarifications regarding the practical aspects of implementing the new expatriate tax regime. A first administrative circular would comment on the basic principles governing the new regime. A FAQ with more guidance would follow later on. The precise timeframe in which this guidance will be available is not yet known, but it seems to be imminent. We are following this closely and will keep you informed in due course.

We invite you to visit our [New Expat Regime web page](#) for a short video summarising the main features, benefits and conditions of application of the new expat regime. On the [New Expat Regime web page](#), you can also find out how Deloitte can help you cope with this important change.

## Contacts

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