

A man and a woman are in a modern office setting, celebrating. The woman, with long blonde hair and wearing a dark blue shirt, is laughing and clapping her hands. The man, with dark hair, glasses, and a beard, wearing a green jacket over a dark t-shirt, is also laughing and clapping. They are standing behind a wooden desk. On the desk, there is a laptop displaying a spreadsheet, some papers, and a pen. The background shows large windows and modern office decor with pendant lights.

Are you ready
to hire your
first employee?

securex 

Find the answers to all your questions here!

It may have been a long journey, but here you are, you've decided to take the plunge. You are going to hire your first member of staff! It would be a pity not to **take advantage of the reduction from social security contributions on this first recruitment.**

But now that the decision has been made, questions are surely popping into your head. Maybe stress is starting to build up too. And that is quite normal. After all, this is the first time you've ever stepped into the shoes of a recruiter.

So, to make things easier for you, we've put together this mini-guide. Exactly how much will you be able to save as a result of this provision? What skills do you look for in a candidate? How to find and attract the ideal employee?

We will answer all these questions, and many other ones, to enable you to recruit quickly and well. Enjoy reading!



Everything about the target group reduction
Who qualifies for the discount? How do you calculate your savings?

How do you find the right candidate?

Where can you find support?
Through what channels can you find your employee?
What are the essential qualities of a candidate?

What status do you opt for?

How do you compile an attractive salary package?

What are your obligations as an employer?

Workplace accident insurance?



Hire your first employee and profit from the target group reduction

In Belgium, more than 8 out of 10 people subject to VAT are self-employed but don't have any employees. Admittedly, there is a cost involved in taking the plunge to hire your first employee.

This is because the cost of an employee is not limited to the salary he or she is paid. Add to this base insurance costs, holiday pay and, of course, the well-known NSSO (National Social Security Office) employer contributions. At least, that would normally be the case, because for the first recruitment you can benefit from a reduction of these NSSO employer contributions. You will also receive EUR 36.45 every quarter to cover the costs of affiliation to an approved social secretariat or payroll processor.

Who exactly can benefit from this?

The first hire provision is available to any business person looking to hire their first employee. The only condition is that they have been working independently for at least one year. No matter what sector they work in or how long they have been in business.

All they have to do is complete the quarterly NSSO declaration.

As for the new recruit, there are virtually no constraints there either. There are no age, unemployment or academic requirements to qualify for this initial employee reduction. Only students, apprentices and casual workers are excluded.





The icing on the cake is that the reduction is in no way linked to an individual. Worth knowing? The discount is not linked to a specific employee. You can apply the discount to a different employee every quarter. It does not matter whether you still employ the person who qualified for the original discount.

Substantial savings

As from 2024, the amount of the NSSO reduction is limited to 3,100 EUR per quarter. This restriction prevails both for the employers applying this measure even as before 2024 and for those who will start calling upon them from 2024 onwards.

As an employer, you pay about 25% of base NSSO employer contributions on your employee's gross pay. Based on this percentage, you will nevertheless have to pay NSSO contributions for your first employee if his or her gross monthly pay exceeds 4,134 EUR.

Our [online Securex salary cost calculator](#) will give you a clear idea of how much your first employee will cost you.



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Benefits for the next two new employees as well

If you want to recruit more than one person, or if you already have an employee, the provision applies to you as well. There are also incentives for the next two new appointments. In this case, you are entitled to flat-rate reductions in employer contributions. This will apply for 13 quarters:

	Quarters 1 to 5	Quarters 6 to 9	Quarters 10 to 13	Total
2nd recruitment	€1,550	€1,050	€450	€13,750
3rd recruitment	€1,050	€1,050	€450	€11,250

The target group discounts for the fourth to sixth employees, introduced in 2016, will disappear. However, there will be a transitional arrangement for recruitments until 31 December 2023. All discounts started before 1 January 2024 will continue to run for the full duration of the discount.





How do you find the right candidate?

So you want to recruit your first employee, but don't know where to start? Nor do you actually have the time for it. Fortunately, there are agencies and professionals ready to lend you a hand. Such as a payroll administrator, for example. Or would you rather handle the process yourself? Our tips will guide you with success. From incentives to a step-by-step guide to finding the right candidate. Good luck!





Your social secretariat - the all-inclusive answer

Still finding the task difficult to get to grips with? Then consider joining a social secretariat. 9 out of 10 entrepreneurs have already made this choice to benefit from the many services available, including recruitment assistance.

Calculating wage costs, meeting your legal obligations, defining the wage package, drawing up the employment contract - your personal advisor will guide you through the whole process. The main advantage is their in-depth knowledge of your case and your company, which makes them the people best equipped to meet your needs - now and in the future...

To what incentives are you entitled?

Did you know there are several recruitment incentives at both the federal and regional levels? These include incentives for specific target groups, such as the support measure for a first recruitment. There are also sector-specific incentives.



Four steps to a successful recruitment

Ready for a new employee? The step-by-step plan below will show you the way.



1 Write the advertisement

Whichever channel you use, it is important to write an advertisement that stands up to the test and, above all, attracts people. It is not enough to simply copy and paste a job description and hope it works. Describe the job, the goals, the personality you are looking for. Briefly state the benefits you offer (holidays, working from home, car etc.). The rule is to be concise so that the candidate reads the advertisement to the end. Use a tone appropriate to the position. An accountant is not addressed in the same way as someone creative or a community manager. If your company has a start-up mentality, you can slip a spot of humour and lightness into your advertisement to make it even more attractive.

2 Publish on job sites

Once written, your advertisement still needs to be published. Use the traditional channel of job boards. There are official and free sites such as [Actiris](#), [Forem](#) the [VDAB](#). You can also use commercial sites ([Indeed](#), [Monster](#), [Stepstone](#), [Jobat](#), [References](#), etc.). Generally, publication is free of charge, but there may sometimes be a small fee to promote your advertisement for example. If you do not, your ad will be gradually swamped by others. It will still be in the search results, but in a worse position.

Another thing - if you are not looking for an experienced employee and prefer to rely on in-house training, you should also consider getting in touch with colleges and training centres. They will no doubt be able to advise you on one of their recent graduates or qualified workers.



3 Share on social networks

Use the voice of social networking to let people know you are recruiting. Share your ad on every social network. LinkedIn, the professional network, is the most suitable for this, but Facebook or Instagram (for more creative profiles) can be very useful for reaching a large number of potential candidates quickly.

Thanks to LinkedIn, it is also possible to source candidates. This means that you can search for profiles that meet your criteria. If the "I'm listening" feature is activated, you will be able to contact them directly and suggest them to apply.

Don't hesitate to work on your «employer branding». Your employer branding is very important on social networks to position yourself in the battle for talent and make sure that rare pearl comes to you rather than your competitor.

4 Use your real-life network

Are you looking for that one-in-a-million candidate? Don't search too far afield.

Interns, apprentices, former employees... No doubt the professionals in your industry will know people with profiles to meet your expectations. Consider also your personal network: family, friends, acquaintances from the sports club or an association... They may well know someone who is interested in your job vacancy.



5 essential qualities to look for in a candidate

Today, everyone agrees on one thing: rather than hiring technical skills, hiring the right person is mainly about hiring a personality. You just need to work out which one...





In recent years, the well-known soft skills have become a priority for human resources departments. But how do you sort through all the behavioural skills? Here are top 5 qualities to look for when recruiting an employee.

#1

Showing an interest

Not everyone can be passionate about their job, but showing some interest in the subject or sector is essential for creating and maintaining motivation. Beyond their technical skills, do candidates show a particular fascination for the job? Does he or she ask questions about the activity or the position? There is no doubt that the curiosity that animates the candidate during the interview says a lot about his/her level of enthusiasm.

#2

Having a team spirit

Of course, your employee will not necessarily be working as part of a team, especially if this is a first recruitment. But they will be working with you and there's no guarantee that you won't be hiring more people in the future. Finally, this new employee will no doubt have to work with partners, suppliers or service providers with whom he/she will have to collaborate closely. Listen out for their turns of phrase. Do they sometimes say 'we' to describe their past successes, or just «I»?

#3

Having a desire to learn

Although they obviously remain important, technical skills are now far from enough. After all, these can be learned. And, furthermore, linear careers are over. In the future, a person will have to reinvent themselves several times in the course of their life. To do so, they will need to be flexible and motivated... to learn!

#4

Being a good communicator

They don't need to be a professional speaker - they just need to be able to clearly state their thoughts, either orally or in writing. But they also need to be able to listen to what the people they are talking to are saying, and to ask them the right questions. This will avoid any misunderstanding and therefore any conflict or loss of time. Do not hesitate to test the candidate during the interview, for example by means of a role-play.

#5

Being in tune with your corporate culture

Don't forget to take into account your future employee's expectations. It has been proven that a happy employee is more motivated and therefore more productive. Is your organization and workspace suitable for the candidate sitting across the table from you? Is the relationship you plan to establish with them satisfactory from their point of view? Are their values in line with yours? These are a few examples of questions that are best answered before hiring an employee for the long term, otherwise you may end up faced with unpleasant surprises.

Employee or contractor: which status do you choose for your first recruitment?

Your business is growing and you are ready to recruit your first employee. But what status will you opt for? Employed or self-employed? We identify the advantages and disadvantages of both statuses for you. This helps you make a more informed decision.



Employee

The status of employee is a bit of a Holy Grail for any job seeker. And for good reason, it holds many advantages for the employee. First of all, this collaborative relationship stems from a **contract of employment** whose terms are governed by social legislation. But you cannot just do whatever you want with an employment contract. It must be specific and cover **the hours, the place of work, the salary and fringe benefits**. The employment contract gives the right to **seniority**, as well as **rights and obligations in the event of a breach of contract**.

The employee is not responsible for the administration of his or her remuneration. The **administration of the salary, deduction of social security contributions** and exemption tax at source are the responsibility of the employer or his social secretariat.

The advantage for the employer is that the employee is entirely under his **hierarchical direction**.



Contractor

As a self-employed individual, a contractor is **not bound by an employment contract** but by a **commercial relationship**. This is based on terms agreed between the parties via an agreement that establishes the **nature of the assignment**, the **duration**, and the **amount of the fees** linked to this service.

In terms of administration, a company that takes on an external contractor **only has to pay the invoices** linked to the services. It is up to the contractor to join a social insurance fund and to pay the quarterly contributions and exemption tax him-/herself.

In the context of a commercial relationship, there is no direct link of authority between the company that needs the services of a colleague and the provider of the service. The latter therefore retains his/her independence and has the right to refuse the assignments offered.

Beware of bogus self-employed workers

The self-employed status can be tempting for a first appointment within your company because it represents less administrative hassle and lower costs. However, it is forbidden to use an external contractor as an employee. If you do, the contractor is considered to be a 'faux indépendant' - a bogus self-employed worker. This is a status that entails a number of risks for both the contractor and the company.

The NSSO may claim arrears of personal and employer social security contributions going back three years.

Using bogus self-employed workers is subject to penal and administrative sanctions that can be very heavy.



What salary package do you offer to attract and retain talent?

While salary remains an important criterion for choosing an employer, it is far from being the only one. Fringe benefits are increasingly enabling companies to stand out from the competition.





Long gone are the days when a big salary was enough to attract talent. The balance of power has shifted, it is now the candidates who are in the driver's seat. So much so that companies must compete creatively to stand out from the competition, thanks in part to a wide range of fringe benefits. But don't panic if you can't afford to compete with what the bigger companies are offering. There are alternatives.

A certain conservatism

There are no radical changes in Belgium for the moment. Meal vouchers or allowances remain the most popular benefit, ahead of hospital insurance, group insurance and eco vouchers.

But these are not essentials. These two types of insurance are mainly part of the packages offered by large companies. Other options also allow you to attract the best people, especially among the younger generations.

Increasingly popular alternatives

Reimbursement (partial or total) of travel expenses between home and work completes the top 5 most popular benefits in Belgium. But that situation may not last, because it is the only category that does not attract more companies year after year, unlike the mobile phone or laptop.

It must be said that, along with flexible working hours and workplaces, mobile technology tools are of serious interest, to both you and your employee. This is backed up by the fact that working from home now ranks 9th among the most popular fringe benefits, just behind the good old company car - and its fuel card, of course. Today, 1 vehicle in 10 in Belgium is company-owned.






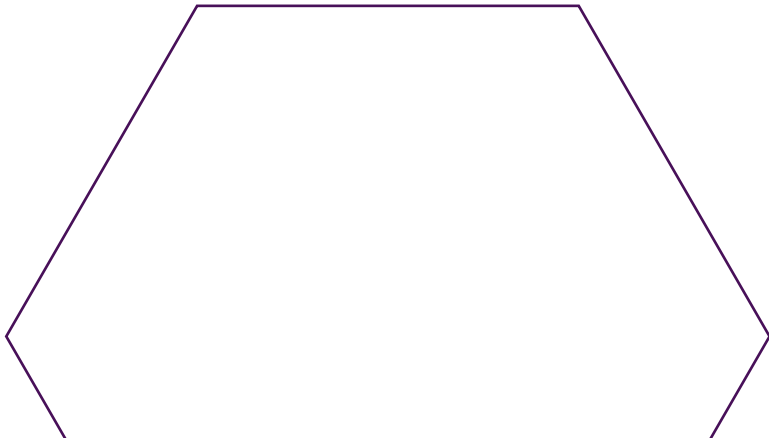
A tailor-made plan

Do you want to attract people? The ideal situation is obviously to adapt your salary package to the type of candidate you want: a mobile phone or laptop for an employee who is often on the move, working from home for a thirty-something with children, a public transport card for a full-time city dweller, etc. And why not even leave the choice to your future colleague with a «pick-your-own» cafeteria-style plan? After all, 7 out of 10 employees say they want flexible pay.

Win-win advantages

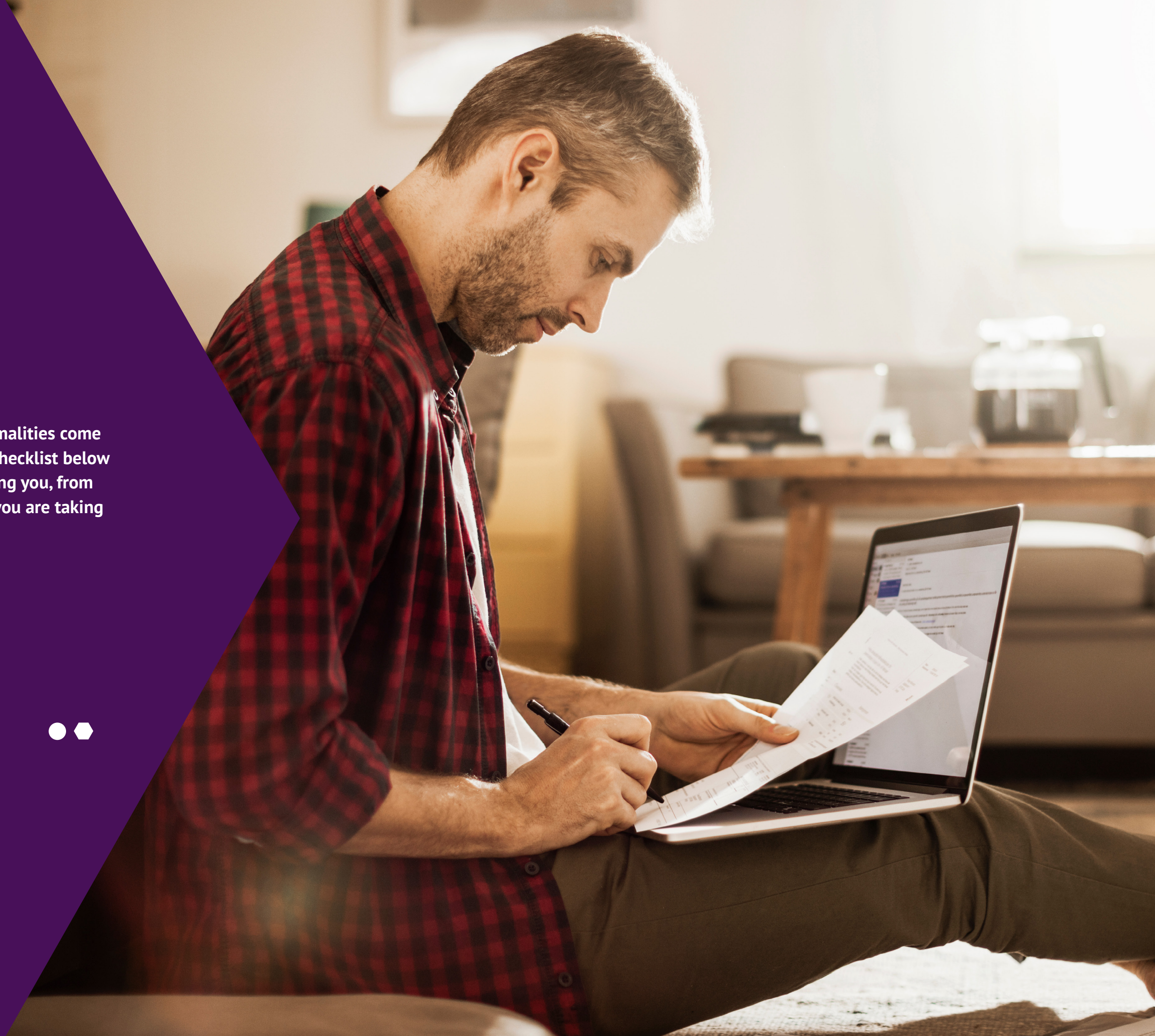
In most cases, your employee will not be the only one to benefit from these fringe benefits. Many of them allow you to optimise your wage costs. This is the case, for example, with meal vouchers, eco vouchers, or birth and marriage bonuses, which are very often exempt from taxes and social security contributions.

Tax benefits also apply to salary bonuses, if targets are met, as well as to the reimbursement of commuting expenses. These are absolutely not obligatory from a legal point of view, but they will help you to hire an employee. Moreover, they will also help you to retain them by strengthening the relationship of trust you will have with them.



The employer's obligations

A number of compulsory administrative and legal formalities come into play in the recruitment of a new employee. The checklist below ensures that none of these will be overlooked. Allowing you, from the very outset, to let your new employee know that you are taking the paperwork seriously.



1 The employment contract

The employment contract clearly defines the working relationship between the employer and the employee. This contract provides both parties with the certainty that each will fulfil their obligations and, at the same time, offers a set of guarantees.

2 The company rules

The company rules are compulsory and include all elements necessary for the smooth daily operation of the company. Consider, for example, the work schedules, leave, rights and duties of the employees and sanctions applied when the rules are not observed.

3 Registration with the National Social Security Office (NSSO)

As an employer, you must be registered with the National Social Security Office or NSSO. Every employee must be declared to the NSSO. How much are the employer's social security contributions? Are NSSO discounts available? You can count on Securex to assist you, every step of the way.

4 The DIMONA declaration

The DIMONA declaration is an electronic message by which the employer notifies the NSSO of the recruitment and departure of every employee. It is compulsory for all employees in the public and private sectors.

5 Insurance

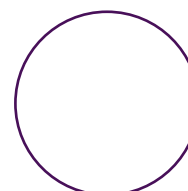
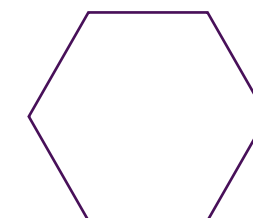
Accidents can happen quickly, especially at work. As an employer, you are obliged to take out insurance for your employees to cover accidents at work and while commuting to and from your company. Would you like to know more about the terms, coverage and additional (optional) insurance policies? [Detailed information is available on \[securex.be\]\(https://www.securex.be\).](https://www.securex.be)

6 External Prevention and Protection at Work Service (EDPBW)

To oversee the health of the personnel and compliance with the regulations on well-being in the workplace, the employer must enter into a contract with an External Prevention and Protection at Work Service.

7 Membership of a holiday fund (for workers)

The holiday fund calculates the length of the holiday and the amount of holiday pay for each employee based on the time worked in that year. The holiday entitlements for office workers are set by the employer.





Accidents at work: think about insurance

No one is safe from an accident, especially in the workplace. As an employer, you are therefore obliged to take out insurance to protect your employees.





No one wants to think about this contingency. Nevertheless, accidents at work are risks that are very much inherent to working life. As an employer, it is your duty to anticipate them and protect the best interests of your employees.

A legal obligation

Are you about to recruit your first employee? Then you are due to take out insurance against accidents in the workplace or while commuting between their home and your business.

Don't try to get around this rule, as it would make you liable for the payment of fines to the Federal Agency for Occupational Risks (Fedris). Worse still, in the event of an accident, you would be liable for all the compensation due to your employee. It's not worth the risk, safety is priceless. What's more, the premiums you pay fall into the business expenses category on your tax form.

Extended but limited coverage

As an employer, you have 8 days to report your employee's accident at work. The insurance covers all related physical damage, as well as the various treatment costs. Above all, it compensates for loss of income:

- > The victim receives 90% of his or her basic salary in the event of temporary incapacity to work.
- > In the event of permanent disability, he or she receives compensation in proportion to the level of disability.
- > In the event of death, the employee's beneficiaries receive a pension.

Compulsory insurance has its limits, however. The basic salary from which the compensation or pension is calculated is capped at € 44,817.89 gross per year. Beyond that, there is no compensation for loss of income, unless you decide to grant your new recruit a higher level of protection.





Supplements to an attractive salary package

There are voluntary insurance policies to compensate more widely for the consequences of potential accidents at work. Deductibility of premiums, declaration of the accident within 8 days, compensation in the event of disability or death... the basic rules remain the same, except that the cover is obviously extended.

Is your future employee expected to earn more than € 44,817.89 gross per year? You can also choose to insure income above this ceiling. In the event of an accident at work, the calculation of the employee's compensation or pension will then be based on their actual salary, thus guaranteeing their standard of living.

Another option is to extend coverage to accidents occurring in private life. Obviously, you are not responsible for these events, but the format is not without benefit for you. By offering a competitive salary package, you can motivate and retain your new recruit and improve your employer image. This is a significant advantage if you subsequently decide to recruit again...





How can we help you?

Do you want to find out more about our products and services? Or do you have a specific question?



Contact us via e-mail

