

## Declaring student labour in hours instead of days

Within the framework of a student labour agreement, a student can, as from 1 January 2017 work 475 hours per calendar year instead of 50 days with beneficial social contributions. It is also new that the beneficial position depends on the timely filing of the Dimona-return.

### New: 475 hours

A student working under a student labour agreement can during certain periods, when he does not have to be present at school, work for money. The student labour agreement is a written agreement for a determined period of less than 12 months. There is no maximum age to have the position of student.

The employer nor the student are subject to the normal social security payments. Employer and student are however subject to special social security payments. These amount to 5,42% for the employer and 2,71% for the student. Additionally the employer should also pay a special contribution of 0,01% for the asbestos fund. A normal employee pays 13,07% social security contributions on his salary.

### Specific Dimona return is crucial

An employer who wants to hire a student under this special beneficial regime, should as from now quote the number of hours worked by the student in the Dimona return. Both are subject to the special social security contributions provided that the Dimona return 'STU' was filed before that student actually began to work. In case the student would start sooner, an additional return is necessary, since the start date in the Dimona return cannot be advanced. The social security authorities will also react more severe in case of late filing of the Dimona returns. In case of late filing, the possible right to social security contributions may be denied for the full period. In the meantime, the social security authorities will pursue a policy of tolerance in the event that at least one Dimona return was filed in due time within a quarter.

Thanks to the reporting in hours, sectors working incomplete days should no longer deduct a full day from the student contingent in case only a couple of hours have been worked. Only the actual hours worked are taken into consideration.

As soon as 475 hours are exceeded, both the student and the employer lose their social benefit and they are subject to standard social security contributions as from the 476th hour. For the contingent of 475 hours, only the actual hours worked by the student are deducted. The contingent works with full hours; every hour started counts as 1 hour.

#### COMPTAFID-Benelux NV SA Brussels

Bld. Edmond Machtensl. 180/100  
B-1080 Brussels  
Tel: +32 (0)2 410 75 75  
[www.comptafid.be](http://www.comptafid.be)

#### COMPTAFID-Benelux NV SA Antwerp

Schijnparklaan 45  
B-2900 Antwerp (Schoten)  
Tel: +32 (0)3 658 89 02  
[www.comptafid.be](http://www.comptafid.be)

#### COMPTAFID (Schweiz) AG Zürich

Seefeldstrasse 19 – Postfach  
CH-8032 Zürich  
Tel.: +41 44 250 2929  
[www.comptafid.ch](http://www.comptafid.ch)

### Consultation of the balance through [student@work](#)

The employer and the student can consult the balance of the student contingent (in hours) through the '[student@work](#)' application. [student@work](#) is an online tool provided by the social security authorities.

=> Students who work can, as from this year, make use of the beneficial scheme during 475 hours instead of 50 days. The maximum period for the student agreements (12 months) and the fixed solidarity contribution of 8,13% (5,42% by the employer and 2,71% by the student) do not change.

#### COMPTAFID-Benelux NV SA Brussels

Bld. Edmond Machtensl. 180/100  
B-1080 Brussels  
Tel: +32 (0)2 410 75 75  
[www.comptafid.be](http://www.comptafid.be)

#### COMPTAFID-Benelux NV SA Antwerp

Schijnparklaan 45  
B-2900 Antwerp (Schooten)  
Tel: +32 (0)3 658 89 02  
[www.comptafid.be](http://www.comptafid.be)

#### COMPTAFID (Schweiz) AG Zürich

Seefeldstrasse 19 – Postfach  
CH-8032 Zürich  
Tel.: +41 44 250 2929  
[www.comptafid.ch](http://www.comptafid.ch)