

# KATHOLIEKE UNIVERSITEIT LEUVEN



STUDENT EMPLOYMENT SERVICE

# Student Employment

INFORMATION FOR INTERNATIONAL STUDENTS







# The Student Employment Service

(In Dutch: Jobdienst)

International students looking for a temporary job during their studies in Leuven are welcome to come to the Student Employment Service (located at Van Dalecollege, Naamsestraat 80). This service can provide information about job opportunities and answer any questions you may have concerning student employment law and employment contracts.

- 1. Residence status and required documents
- 2. Taxes and social security
- 3. Student employment contracts
- 4. Can a foreign student be self-employed?
- 5. How to find a job through the Student Employment Service

# 1. Residence status and required documents

#### 1.1. Residence status

#### **EEA NATIONALS**

Students who are nationals of one of the member states of the European Economic Area (EEA) may be employed in Belgium under the same conditions as Belgians. They do not need a work permit. The EEA includes all member states of the European Union plus Norway, Iceland and Liechtenstein.

For students from Bulgaria and Romania there is a transition period during which they still require a "category C work permit" in order to work in Belgium.

Anyone who lives in Belgium for longer than three months must register at the local authority. They will receive a national registration number.

Students from **countries bordering Belgium** (the Netherlands, Luxembourg, Germany and France) should also register at the local authority.

Should they stay in Belgium with a so-called "appendix 33" (Bijlage 33), they have not obtained a national number and therefore will not be entitled to repayment of taxes withheld by the employer. They will have to pay at least 25% non-refundable taxes on their income in Belgium.

www.kuleuven.be/studentemployment/eea\_nationals

#### NON-EUROPEAN NATIONALS

Non-European students and nationals of *Bulgaria and Romania* (during the transition period) must possess a Category C work permit in order to work in Belgium. The student must be residing legally in Belgium and be registered as a **full-time student** at a Belgian educational institution. In addition, the student must be registered in the foreigners' register and possess an identity card. Working illegally is risky as the fines can be considerable and may have consequences for your residence in Belgium!

During vacation periods, non-European students may work without a work permit under the same conditions as Belgian students. This means that they may be employed full-time. However, students who arrive in Belgium during or just prior to the summer vacation period and who intend to commence their studies the following September are not permitted to work during that summer vacation.

www.kuleuven.be/studentemployment/non\_eea\_nationals

#### SPECIAL RESIDENCE STATUS

Most students are entitled to reside temporarily in Belgium for study purposes. Some students, however, have a **special residence status**, for instance: political refugees, international students married to a Belgian or to an EEA national, etc. The Student Employment Service can assist these students in determining if their special residence status allows them to work and/or if additional formalities must be completed.

#### PHD STUDENTS

Although they are classified as students, most PhD students are **not permitted** to take up employment in a student job. This prohibition is generally stipulated in the scholarship agreement.

- PhD students with a scholarship are not permitted to work. If they earn income from employment, their scholarship may be revoked. These students should consult the Student Employment Service for advice.
- Self-supporting PhD students not holding a scholarship are allowed to work in a student job. Non-European students, however, must have a category C work permit in order to work during the academic year.
- PhD students who work for a specific project receive a salary and are
  officially classified as regular employees, not as students. Consequently,
  they may not work in a student job.

Post-doctoral researchers are not classified as students; they have their own specific employment status.

#### SPOUSES

Any non-European married to a non-European student must have a category B work permit in order to work in Belgium. This work permit is only issued if it can be proven that no qualified Belgian can be found for the job. The category B work permit is only valid for the employer

requesting it. The chance that a spouse of a non-European student will be granted this permit is therefore relatively small.

• The spouse of a non-European student

He or she can apply for a category C work permit in order to work in Belgium only if the spouse is registered as a full-time student at a Belgian educational institution.

- The spouse of an EEA student
   The spouse and children of an EEA student may also work in Belgium without a work permit, even if they are not EEA nationals.

   However, the spouses must be legally married and be living together in Belgium. Registered partners of EEA-Students can also work in Belgium without needing a work permit. There are some conditions, however.
   Amongst other things, the relationship has to be considered enduring and stable, exist for at least one year and both partners have to be over 21 years of age.
- The foreign spouse of a Belgian citizen Students married to a Belgian or legally registered partners are exempt from the requirement to have a work permit if they reside in Belgium. They can work without further formalities. Similarly, children who have a Belgian parent may work without further formalities as long as they are not yet 21 years old, reside with their Belgian parent and are considered dependents for tax purposes.
- Spouses or legally registered partners of postdoctoral researchers
  may take up employment if they have a category B work permit.
  There is no need for a labour market investigation. This work permit
  must be requested by the employer. It is valid for a maximum period
  of twelve months and is only valid for a single employer.

# 1.2. Required documents

#### **CATEGORY C WORK PERMIT**

During the academic year, non-European students and students from Bulgaria and Romania must have a category C work permit. This must be requested by the student, and the student may only begin to work after the permit has been issued.

The work permit is granted for a maximum period of 12 months and is limited to the duration of the person's stay in Belgium as a student. It is valid for all activities carried out in salaried employment in Belgium, is valid for any employer and it may be renewed without restriction. The category C work permit confers no rights to a category B permit or a category A permit, which would permit establishment in Belgium.

Non-European international students with a category C work permit are allowed to work a maximum of 20 hours per week during the academic year. It must be possible to combine the job with one's studies, which means the student is not allowed to work during mandatory course time. Inspectors may monitor this.

#### CATEGORY C WORK PERMIT APPLICATIONS

International students should request application forms from the authorities in their Belgian place of residence. For students living in Flanders, this is the department of the 'Dienst Migratie en Arbeidsbemiddelingsbureaus', competent for the place of residence of the applicant. Students can also obtain the documents at the Student Employment Service or download them.

The application package may differ slightly from region to region, but the work permit is valid for all 3 regions in Belgium.

#### Application package

- Request form: the applicant must fill out this form, clearly indicating his/ residence status (e.g. student in Belgium), and sign it. Request forms are available from the Student Employment Service.
- 2. Information sheet: must be certified by the local authority of the student's place of residence.
- 3. Copy of the current residence permit.
- 4. Extract from the foreigners' register, indicating the candidate's residence history. The student should request this document from the local authority.

The student must submit these documents to the provincial migration service of his place of residence. If approved, the category C work permit will be sent to the local authority where the student resides. The student will be notified by postal mail and can pick up the work permit at city hall.

Students may always come to the Student Employment Service in order to receive help with this application.

Requests for an extension of the work permit should be made once the residence permit is extended for the new academic year.

A request may be refused if the application is incomplete or if the application does not meet the legal requirements. The student will be notified of any refusal, as well as the reasons for such a refusal. The student has the right to appeal by writing a registered letter in one of the three official languages, backed by sufficient reasons, within a month of being notified of the refusal.

#### VALIDITY

A work permit is no longer valid as of the moment the bearer loses the right to reside in Belgium. In such cases, employment must be terminated immediately in order to avoid legal sanctions.

The employer must regularly check whether the employee possesses a valid residence permit.

# 2. Taxes and Social Security

The employment contract the student receives will indicate the gross monthly / hourly salary. The net amount the student actually receives will be less, since taxes and social-security contributions are withheld.

### 2.1 Social-security contributions

Every employee, including students, must usually pay a social-security contribution (13.07 %) to the RSZ (the Belgian social-security administration) in order to finance health insurance, vacation pay, etc. If they pay this contribution, international students have the right to vacation pay and in some cases also have the right to receive child-allowance payments.

A student may be exempt from social-security contributions, paying a "solidarity" premium instead, if certain conditions are met. Students who are employed with a student contract can work at highly reduced employers' labour costs if they work a **maximum of 46 working days** per calendar year.

A working day is a calendar day a student receives wages on, even if the student only works part-time. These 46 days are divided into 23 days during the academic year and 23 days during summer (July, August and September).

#### CONDITIONS TO AVOID SOCIAL SECURITY CONTRIBUTIONS

#### SUMMER HOLIDAYS (JULY AUGUST AND SEPTEMBER)

The student solidarity contribution equals 2.5% for the student and 5,01% for the employer if the following conditions are met:

- The student is employed with an 'agreement for employment of students'.
- During the whole summer holiday period the student works a maximum of 23 working days at all employers. Bank holidays and other holidays with pay falling within the period of the employment contract count as working days.
- The student does not work more than 23 working days outside the summer holidays (1 January - 30 June and 1 October - 31 December).
   This employment is carried out outside the periods of compulsory attendance at the educational institute.

The days for which social security contributions have been paid are taken into account! Exceeding this limit of 23 working days in the first and second quarter results in the situation in which the student can no longer work with exemption of social security contributions during the summer holidays!

- CALENDAR YEAR: JANUARY UNTIL JUNE AND OCTOBER UNTIL DECEMBER The student solidarity contribution equals 4.5% for the student and 8,01% for the employer if the following conditions are met:
  - The student is employed with an 'agreement for employment of students'.
  - During these 2 periods of the calendar year the student works a maximum of 23 working days at all employers. This employment is carried out outside the periods of compulsory attendance at the educational institute.
  - The student does not work more than 23 working days during the summer holidays.

# CONSEQUENCES OF EXCEEDING THE MAXIMUM NUMBER OF AUTHORIZED WORKING DAYS

If the 23 working days during the summer holidays or during the calendar year at **the same** employer are exceeded, the full employment period is subject to social security contributions at this employer.

If the maximum number of working days is exceeded due to the employment at **another** employer, only the number of days the student has worked at this new employer will be subject to the full social security contributions.

More information and examples:

www.kuleuven.be/studentemployment/social-security

#### CHILD ALLOWANCE

By paying social-security contributions, students are entitled to certain benefits. Student employees are entitled to receive child allowance payments (birth premium and monthly allowance per child), under the following conditions:

- the student must have paid social-security contributions
- the child for whom an allowance is requested must reside in Belgium

When the student informs his employer that he has children (or informs him/her of a pregnancy that is into its fifth month), the employer has to apply for child allowance. Concretely, the employer must submit the relevant documents to the office in charge of child allowance payments. In certain cases, the child allowance may continue after the termination of the employment, namely for the current and subsequent trimester. This is the case when the student meets the conditions during the reference month. For more information about the reference month, or about child allowance in general, please contact the Social Service K.U.Leuven.

#### 2.2 Taxes

In most cases, taxes are withheld from an employee's wages to cover income tax. The amount ranges from 11% to 20% of gross income. Mostly, students can get this amount refunded if their annual income falls below the minimum threshold for paying income tax. This is only possible if the student is registered in the foreigners' register at city hall.

To receive an income tax refund, the student will have to file a tax return. In April of the year following the employment, the employer sends the tax documents (fiscale fiche 281.10) to the student. The student fills out the tax forms on the basis of the information in these documents. The tax return must be sent to the tax office before the end of June. The refund should be paid the year after that (in other words: 2 years after the fiscal year in which the student was employed).

If a student has to leave Belgium and is still entitled to a tax refund, he/she should contact the tax office and request a form that permits him/her to declare his/her income in advance.

If a student is only required to pay the "solidarity premium" (see 2.1 Social-security contributions), no income tax is withheld.

www.kuleuven.be/studentemployment/taxes

# 3. Student Employment Contracts

Students are usually employed under a special "student employment contract" (in Dutch: *overeenkomst voor tewerkstelling van studenten*). This type of contract must be used both during the academic year and during the summer vacation period. The contract is drawn up in duplicate, one copy for the student and one for the employer. The contract must be signed before employment begins. A student employment contract is always a temporary contract, covering a period that may not exceed six months.

To comply with Belgian law, the contract must be drawn up in Dutch. English translations of typical student employment contracts are available at the Student Employment Service.

www.kuleuven.be/studentemployment/contract

# 4. Can a foreign student be self-employed?

A student who is an **EEA national** may be self-employed under the same conditions as Belgian students. However, students should be aware that there are many hidden costs and complicated formalities involved in being self-employed. Self-employed students are required to make quarterly social-security payments. In order to do this, they must be registered with one of the social-security insurance funds. In certain cases, the amount of these payments is relatively high. The self-employed student is also responsible for other formalities such as income tax deductions, VAT administration and registration in the commercial register.

For **non-EEA students**, it is more difficult to work as a self-employed person. Non-EEA nationals holding a residence permit as a student will need to apply for a "professional card" (In Dutch: *beroepskaart*) if they intend to undertake self-employed activities. The application for a professional card must be subordinate to the student's studies, otherwise the application may be rejected. If a professional card is issued to a foreign student, its validity is always subject to the period of validity of the student's residence permit. Bear in mind that the application procedure can take some time, and that the entire procedure will cost approximately €230.

## 5. How to Find a Job

Students are advised to visit the Student Employment Service in person before they begin their job search, so that they receive correct information and learn about the employment regulations.

Students of K.U.Leuven, KHLeuven, Groep T and Lemmens Institute are all welcome to come to K.U.Leuven's Student Employment Service. The first time a student comes to the office, he/she should bring his/her residence permit and student card or letter of admission.

New jobs are posted every day on the database. Public job offers are available online with all the information the student needs to contact the employer directly. For shielded job offers, the student should drop by the office for more information and bring the number of the job announcement they are interested in.

Students can access the database of student jobs using their student login id-number and password:

www.kuleuven.be/studentenjobs

The most recent information regarding student employment can be found online at:

> www.kuleuven.be/studentemployment

Student Services Student Employment Service Van Dalecollege Naamsestraat 80 - bus 5415 3000 Leuven Tel. + 32 32 44 34

Fax + 32 32 44 34

E-mail: jobdienst@dsv.kuleuven.be www.kuleuven.be/studentemployment

Opening hours: from Monday till Friday between 2 p.m. and 5 p.m. or

after appointment





Student Services
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Van Dalecollege

Naamsestraat 80 bus 5415, 3000 LEUVEN tel. + 32 16 32 44 34 • fax + 32 16 32 44 39

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