MAIN LAW ARTICLES AND DECREES ABOUT EX-OFFICIO AFFILIATION

EX-OFFICIO AFFILIATION AND SUBSCRIPTION

Article 49 of the Belgian Law on occupational accidents of 10 April 1971

The employer has to take out an insurance against occupational accidents from an insurance company that is authorized to insure against occupational accidents or can insure against occupational accidents in Belgium through a branch or under the freedom to provide services in accordance with the Belgian Law of 13 March 2016 about the status and the control of insurance companies and that meets the requirements of all the rules and conditions established by this law.

Article 50 of the Belgian Law of 10 April 1971

The employer who is not insured is ex-officio insured through Fedris for occupational accidents according to the provisions fixed by the King after the advice of the managing committee for accidents at work.

Article 59 of the Royal Decree of 21 December 1971

The employer who does not take out an insurance policy from an insurance company has to pay an affiliation subscription to Fedris for every worker in service during a calendar month.

The subscription is calculated in twelfths.

Fedris gets the subscription during the month following the date when the detailed account has been notified to the employer by registered mail.

For the calculation of the ex-officio affiliation subscription for the calendar months **as from 1 January 2001**, the annual amount ranges from **2,50% to 5%** of the amount fixed in article 39...

- 2,50 % when the negligence does not exceed 3 calendar months;
- 3 % if the negligence exceeds 3 calendar months in a row without exceeding 7 calendar months;
- 4 % if the negligence exceeds 6 calendar months in a row without exceeding 13 calendar months;
- 5 % if the negligence exceeds 12 calendar months in a row.

Article 39 of the Belgian Law of 10 April 1971

The amount mentioned in paragraph 1 of article 39 comprises successively:

45.711,80 € for 2021; 48.084,06 € for 2022; 53.087,42 € for 2023; 54.743,48 € for 2024

Article 59, 4° of the Belgian Law of 10 April 1971 (subscription "B") (20 % of A)

If the subscriptions are due by people to whom the law applies according to article 3, they will be raised by Fedris by an amount equal to the subscription mentioned in 2°, paragraph 2... (the "B" amount affects workers for whom no NSSO subscription has been paid)

<u>Article 128 of the Royal Decree of 5 July 1963</u> (subscription "C") (social redirection of disabled people)

Concerning the allowances due to the Fund for occupational accidents, the additional allowance on amount A (2°) applies: 3,26 % from 01/01/2020; 3,23 % from 01/01/2022; 3,00% from 01/01/2024

On the subscription due by the employer in the private sector who does not take out an insurance policy from an authorized insurance company.

The additional allowance also affects additional fees and interests on late payments.

ADDITIONAL SUBSCRIPTION FEES, INTERESTS ON LATE PAYMENTS AND EXEMPTIONS

According to article 59 quater of the Belgian Law on occupational accidents of 10 April 1971, the debtor who does not pay Fedris certain amounts within the agreed period has to pay an additional fee and interests on late payments.

The additional fee is 10 %.

The interest on late payments is equal to the legal interest rate (fixed by article 2 of the Belgian Law of 5 May 1865 about lending with interest): **7** % as from 1 January 2008

Reduction of ex-officio affiliation subscription

Article 8ter of the Royal Decree of 30 December 1976

The Management Committee for Accidents at Work can grant a reduction for the subscription set by article 59, paragraph 1, 4°, of the Belgian Law of 10 April 1971, for specific cases, when it determines unanimously and with justification:

- 1° that the non-insurance is not due to a fault or a negligence of the employer or that it results from exceptional circumstances;
- 2° or that the amount claimed is excessive in relation with the seriousness of the infringement;
- 3° or that the reduction is exceptionally justified by compelling reasons of federal or regional economic interest.

Nevertheless, when the employer requests a reduction, he has to be in order with the compulsory insurance set by article 49 of the Belgian Law of 10 April 1971 and has to have paid at least ten percent of the amounts claimed.

The reduction request is valid only if it is motivated and documented and provided that Fedris receives it within three months after the notification of the debt.

The reduction request suspends the term of payment until the managing committee's decision is notified to the employer.

Exemption for additional fee and interest on late payments

Fedris can grant an exemption or a discount on the additional fee and interest on late payments within the terms fixed by the King. The terms are specified in article 10 of the Royal Decree of 30 December 1976:

- 1. Article 10 (1), paragraph 1: exemption of additional fee (100%) and interest (100 %) according to a regulation taken by the managing committee. The regulation of 21 December 1989 has been replaced by the regulation of 12 July 2006 which applies:
 - The employer who is not insured must have paid the ex-officio affiliation subscription and the amounts payable within three months following the notification date of the debt, and he must furthermore have paid a 10% deposit in the legal period of time;
- 2. Article 10 (1), paragraph 2: exemption of additional fee (100%) and interest (100 %) when the debtor could not fulfil his obligations within the agreed period because of a justified case of force majeure.
- 3. Article 10 (2): exemption of additional fee (50%) and interest (25 %) when the delayed payment is due to exceptional circumstances. Nevertheless, all due amounts must be paid.
- 4. Article 10 (3): the exemption of additional fee can be pushed to 100% when:
 - $1\,^{\circ}$ the debtor establishes that when the debt was due, he owed a due debt to the State, to a province or a provincial institution, a municipality, a group of municipalities or a municipal or intermunicipal public institution or to a public interest organization (article 1 of the Belgian Law of 16 March 1954) or to a company (article 24 of that same law);
 - 2° the managing committee admits by means of a motivated decision unanimously supported that we have to deal with compelling reasons of equity or with compelling reasons of national or regional economic interest.