



Under Belgian law jobbers are under specific conditions allowed to work and earn a salary. This exemption is limited to work in associations, sporadic services of private citizens and the sharing economy (ubereats, deliveroo, etc.).

This measure intends to meet social needs. Occasional work and services delivered by private citizens to other private citizens differ from a professional activity or a voluntary activity due to the high social added value of these activities. These activities risked to be subject to stringent labour and social security laws, which was by the legislator perceived to be undesirable in respect of its atypical nature and its social importance.

The same rational is behind this exemption for the sharing economy that until so far has been operating in a grey zone of unregulated work. Regulating this sector and even granting the work in that exemption of tax and social security does not only create a secure legal environment but also a boost to its further growth.

The exemption is not unlimited to the extent that it contains a specific income threshold, of 6.250 euros annually (indexed amount, tax year 2020) with a limit of 520,83 euros monthly (indexed amount, tax year 2020) for work in associations and sporadic services of private citizens.

Activities related to sport are exempted up and to the same annual ceiling but with a monthly maximum limit of 1,041.66 euros per month. However, the annual amount remains unchanged.

The exemption for work in associations and sporadic services of private citizens is accessible only to

employees working at least 4/5th of a fulltime job, to self-employed workers that do this as a main occupation and retirees. This restriction is motivated by the need to avoid a negative impact on the labour market, namely to avoid unfair competition. Besides that, the requirement of a main occupation ensures a certain level of social protection.

To ensure proper public control while reducing the administrative burden for the user, an online-application has been set up to declare these exempted activities.



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