


Report to the federal Parliament

Salary Supplements in Calculation of Civil Servants' Pensions



In its report to the Federal Parliament, the Belgian Court of Audit notes that more and more salary supplements are taken into account in the calculation of civil servants' pensions despite the legislator's will to abolish such system. Furthermore, neither the National Social Security Office (NSSO) nor the Federal Pensions Service (FPS) sufficiently checks whether the legal compulsory pension contributions on eligible salary supplements are actually collected. Since the procedure for introducing a (new) salary supplement into the law, hence having it count for the pension calculation, is a lengthy one, pension expenditure is carried forward to subsequent years while income is charged immediately. Finally, the FPS takes into account certain subsequent salary supplements, even though they have no clear legal connection with any salary supplement in the law.

The report *Salary Supplements in Calculation of Civil Servants' Pensions* is now available (in either French or Dutch) on the Court's website (www.courtofaudit.be).