



Attestation of Professional Activity

Have you worked consistently for the last three years prior to reaching statutory retirement age [currently 65 years old], or have you worked consistently in the last three years of your "full career" [45 years of service]? In both cases, you will be eligible for a lower tax rate on your supplementary pension benefits. To clarify your status, please fill out this attestation. In all other cases, there is no need to fill out this form.

N.B.: Certain exceptions will also count as qualifying years of service. For more information on this subject, please read pages 3 and 4 of this document.

Your details

Surname: First name:

Address:

E-mail:

Customer reference(s):

- I acknowledge that I have read and understand the requirements to qualify as "actively employed" for tax purposes.
- I hereby certify that I have worked consistently for the last three years prior to reaching statutory retirement age, or in the last three years of my "full career" spanning 45 years of service.

I was actively employed¹:

by the employer (name and address):

from: / / to: / /

Name and signature of representative for employer:

on a self-employed basis and have paid social security contributions to the social insurance fund (name and address):

from: / / to: / /

Name and signature of representative for social insurance fund:

as a participant in an unemployment scheme with unemployment benefits, without company supplement, from the unemployment benefit payor agency (name and address):

from: / / to: / /

Name and signature of representative for payor agency:

¹ Please tick the appropriate box and fill in the blanks.

as a participant in an unemployment scheme with company supplement, provided that I have remained available for work on a modified basis, as stipulated in the unemployment regulations:
I have contacted the National Employment Office [ONEM/RVA] for this purpose and am attaching an attestation regarding my modified availability to this form.

as a recipient of severance pay from my former employer [name and address]:

.....
.....

from: / / to: / /

Name and signature of representative for former employer:

.....

as a recipient of disability benefits from the INAMI/RIZIV or Worker's Compensation Fund [name and address]:

.....
.....

from: / / to: / /

Name and signature of representative for payor agency:

.....

Established at, on / /

Plan participant's signature:

In its role as the data controller, AG collects and processes your personal data for the purposes specified in the General Terms and Conditions [the pension plan regulations for the sector-wide supplementary pension plan] and more specifically to manage the fringe benefits [supplementary pension and/or corporate-sponsored healthcare insurance] taken out on your behalf by your employer or sector and entrusted to AG. For more information about the processing of your personal data, check the General Terms and Conditions and our Privacy Notice on www.aginsurance.be.

Equivalent periods

Certain periods of inactivity or reduction in activity may however qualify as periods of activity. In particular, this applies in the following situations:

- while a survivor's pension was being collected, insofar as the recipient also had professional activities at the same time (within the limits of authorised activities).
- while the beneficiary was collecting unemployment benefits with company supplement, provided that s/he is eligible for modified availability status as per Article 56, § 3, of the Royal Decree of 25 November 1991 regulating access to unemployment benefits [MB (Belgian Official Gazette) 31/12/1991]. Modified availability means that the individual in question remains registered as a job seeker and agrees to accept certain guidance which is provided in the form of an individual action plan.
- while being employed under a 'part-time' employment scheme which amounts to at least half of a full-time scheme;
- while the beneficiary is collecting unemployment benefits and consequently:
 - has lost his/her job involuntarily and has not rejected any suitable job offers or training opportunities;
 - is available for work;
 - actively participates in guidance or training courses offered by Belgium's public service employment agencies (Forem, Actiris or VDAB);
 - is actively looking for work by scouring job listings, sending in unsolicited job applications, registering with temporary employment agencies, etc.
- while the older beneficiary was collecting unemployment benefits, provided that s/he is eligible for modified availability status as per Article 56, § 3, of the Royal Decree of 25 November 1991 regulating access to unemployment benefits [MB (Belgian Official Gazette) 31/12/1991];
- while the temporarily unemployed is entitled to temporary unemployment benefit;
- when the beneficiary, before the 3-year reference period, completely suspends his/her full-time work benefits or his/her part-time work scheme as part of a full-time time credit or other career reduction, but completely resumes his/her work for the entire duration of the 3-year reference period;
- while the beneficiary, irrespective of his/her age, has claimed:
 - the right to a 1/5 career reduction;
 - the right to a reduction in part-time work;
 - a further career reduction up to a maximum of half of a full-time position;
- while unemployed due to a dismissal with entitlement to unemployment benefits: this period will be considered equivalent to a period while the beneficiary is collecting unemployment benefits [see above];
- if the employment contract has been terminated by the employer and the beneficiary is collecting severance pay or compensation for dismissal rendering him/her ineligible for unemployment benefit;
- while on statutory annual leave or compensatory time off;
- while collecting statutory sickness or disability benefits on sick leave or disability leave, insofar as the incapacity for work can be attributed to an illness (other than a workplace illness) or an accident (other than a workplace accident) and provided that the beneficiary had the status of worker at the time of the incapacity for work;
- while compensation for a temporary total disability or a permanent disability is awarded, if the incapacity for work can be attributed to a workplace accident, or while compensation for a temporary or permanent total disability is awarded, if the incapacity for work can be attributed to a workplace illness;
- while on leave for compelling reasons;
- while on unpaid leave, up to a maximum of 10 days per calendar year;
- while on leave for palliative care;
- while on leave to assist or care for a seriously ill member of the household or family;
- while on leave as caregiver;

NON-equivalent periods

The following situations do not qualify as periods of activity:

- while the beneficiary has begun collecting early pension benefits, before reaching the age at which the conditions for a full career are met, depending on the applicable pension legislation, even if pension entitlements were suspended for the entire 3-year reference period in order, for example, to take up work as a temporary worker until the statutory retirement age or the age at which the conditions for a full career are met, depending on the applicable pension legislation;
- while a survivor's pension is being collected and the individual has put an end to his/her own professional activities prior to reaching statutory retirement age or the age at which the conditions for a full career are met, depending on the applicable pension legislation;
- when the beneficiary, before the 3-year reference period, completely suspends his/her full-time work benefits or his/her part-time work scheme as part of a full-time time credit or other career reduction;
- while an unemployed worker who does not qualify for an unemployment scheme with company supplement (formerly "full-time pre-pension") collects supplementary or non-statutory unemployment benefits in addition to the statutory unemployment benefits [pseudo bridging pension a.k.a. "Canada Dry" scheme];

- while the beneficiary has been receiving unemployment benefits with a company supplement, and, during this period (or part of it), has been automatically exempted from the availability for work obligation, or has been exempted from the modified availability obligation [with the exception of the temporary exemption from modified availability as referred to in Art. 90 to 97 inclusive of the Royal Decree of 25 November 1991 regulating unemployment - MB 31/12/1991], even if this exemption is withdrawn as from the 3-year reference period and s/he is then subject to modified availability until the statutory retirement age or the age at which the conditions for a full career are met, depending on the legislation applicable to pensions;
- while the older unemployed person:
 - benefited from the [former] maximum exemption for the older unemployed;
 - has been exempted from the modified availability obligations;
 - or has been excluded from entitlement to unemployment benefits;
- while being employed under a flexi-job employment contract as referred to in Article 3, 4° of the Law of 16 November 2015 laying down various provisions in social matters, provided that s/he has actually paid the special contribution of 25% stipulated in 38, §3 sexdecies, of the Law of 29 June 1981 establishing the general principles of social security for employed workers;
- while employed in a 'part-time' work scheme that is less than half of full-time employment.

Self-employed workers and company directors with self-employed status

A self-employed person who,

- until legal retirement age or the age at which the conditions for a full career are met, depending on the applicable pension legislation,
 - and for at least the 3 years immediately preceding this age, was continuously enrolled in a social security fund,
 - and, during this timeframe, paid the social security contributions corresponding to his/her self-employed [main activity] status in full,
- may be considered to have remained actively employed until statutory retirement age or the age at which the conditions for a complete career are met, depending on the applicable pension legislation.

The fact that a self-employed worker has obtained an exemption or deferral from payment of social security contributions does not in itself prevent the application of the aforementioned provision.

Social security contributions which are subject to exemption are no longer "compulsorily" due. Nor are deferred social security contributions "compulsorily" due for the period covered by the deferral. It goes without saying that self-employed workers wishing to take advantage of this provision must also meet all the other conditions, such as paying the social security contributions that were "compulsorily" due during the reference period [including deferred social security contributions which became due during the reference period].

Equivalent periods

The periods prior to the statutory retirement age or the age at which the conditions for a complete career are met, depending on the applicable pension legislation, during which the self-employed worker completely suspended his/her professional activities due to an incapacity for work recognised by the advisory physician of the sickness fund with which the self-employed worker is enrolled.

The period during which a self-employed worker temporarily suspends all or part of his or her professional activities to look after a seriously ill relative or a relative in palliative care, and receives a carer's allowance for this period.

NON-equivalent periods

The period during which the beneficiary has begun collecting early pension benefits, before reaching the age at which the conditions for a full career are met, depending on the applicable pension legislation, even if pension entitlements were suspended for the entire 3-year reference period in order, for example, to take up work as a temporary worker until the statutory retirement age or the age at which the conditions for a full career are met, depending on the applicable pension legislation.