

MGEHC2121

2013-2014

Fiscalité des cadres et dirigeants

3.0 credits	15.0 h

Teacher(s) :	Platten Isabelle (coordinator) ;
Language :	Français
Place of the course	Charleroi
Prerequisites :	1
Main themes :	The concept of remuneration
	In tax terms
	In social security terms 2. Alternative remuneration methods
	Benefits in kind
	Employee benefits
	Employer costs 3. Compensation upon termination of the employment contract
	Severance payments
	Compensation for non-pecuniary damage
	Non-competition compensation 4. Special tax regime applicable to foreign executives 5. Secondment of staff from and to Belgium 6. Salary split 7. Cross-border workers 8. The issue of bogus self-employment 9. The management company
Aims :	On completion of this course, students will be able:
,	to propose an attractive remuneration policy within a legal framework both for executives and directors to understand the social and taxation aspects of the mobility of employees and the self-employed The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".
Evaluation methods :	Written examination
Teaching methods :	Lectures
Bibliography :	Les rémunérations alternatives Editions Anthemis
Cycle and year of study :	> Master [120] in Management FisCom (shift schedule)
Faculty or entity in charge:	BLSM