

MGEHC2121

2016-2017

Fiscalité des cadres et dirigeants

3.0 credits	15.0 h	1q

Teacher(s):	Helbois Dominique (coordinator) ; SOMEBODY ;				
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				
Faculty or entity in charge:	BLSM				

Programmes / formations proposant cette unité d'enseignement (UE)							
Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage			
Master [120] in Management (shift Schedule 2)	FEHC2M	3	-	ø.			