

3 credits	15.0 h	Q1
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Teacher(s)	SOMEBODY ;
Language :	French
Place of the course	Charleroi
Main themes	<p>1. The concept of remuneration</p> <ul style="list-style-type: none"> • In tax terms • In social security terms <p>2. Alternative remuneration methods</p> <ul style="list-style-type: none"> • Benefits in kind • Employee benefits • Employer costs <p>3. Compensation upon termination of the employment contract</p> <ul style="list-style-type: none"> • Severance payments • Compensation for non-pecuniary damage • Non-competition compensation <p>4. Special tax regime applicable to foreign executives</p> <p>5. Secondment of staff from and to Belgium</p> <p>6. Salary split</p> <p>7. Cross-border workers</p> <p>8. The issue of bogus self-employment</p> <p>9. The management company</p>
Aims	<p>On completion of this course, students will be able:</p> <p>1 • to propose an attractive remuneration policy within a legal framework both for executives and directors</p> <p>to understand the social and taxation aspects of the mobility of employees and the self-employed</p> <p>-----</p> <p><i>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".</i></p>
Evaluation methods	Written examination
Teaching methods	Lectures
Bibliography	Les rémunérations alternatives Editions Anthemis
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Master [120] in Management (shift Schedule 2)	FEHC2M	3		