

5.00 credits	30.0 h	Q1
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Teacher(s)	Lamine Auriane ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	<p>The change in corporate structure is portrayed as one of the factors characterising the "new economic" system. It sometimes accompanies a change in the establishment of corporate assets. It often goes in hand with a requirement for increased flexibility in the organisation of working practices. Labour law includes this requirement for flexibility, particularly where labour legislation is concerned. It also includes procedures for giving information and holding consultations prior to restructurations when they occur. Outsourcing, recourse to some types of sub-contracting or collaboration with self-employed workers are legally recognized and co-exist with work under an employment contract. It is not however appropriate to consider these alternatives as being covered under separate legal regimes: though obligations on health and safety for sub-contractors working on site or for casual workers should be considered. The expression "parasubordination " has now been coined to take account of the nature of several of these diverse working arrangements adopted by the company. The labour legislation, social law provisions governing restructurations and legal protection of the various contractual arrangements adopted within the same company network are at the heart of the teaching. This also covers the description of the techniques and constraints governing outsourcing, sub-contracting and self-employed work. The implications of each of these legally established working arrangements on the rights of the company (with particular reference to intellectual property) and on its obligations (especially for tax and social matters) will be covered. As for the tax implications, this involves dealing with the personal regimes for salaried workers and for the self-employed as well as analyzing the differences in fiscal liability for economic activities undertaken by the company, according to the working arrangements selected to carry them out.</p>
Learning outcomes	
Faculty or entity in charge	BUDR

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Law	DROI2M	5		