An employer can use a **certified social secretariat** or a **social service provider** to have his/her social obligations fulfilled, including those towards the National Social Security Office (NSSO).

*Concepts*

Both service providers and social secretariats are representatives of the employer who deal with the administrative formalities towards the social security institutions on behalf of the employer. They must also provide the employer with the necessary information to fulfil his/her obligations.

The difference between these two categories of actors is that only certified social secretariats can collect social contributions from affiliated employers and then pay them to the institutions responsible for collecting social security contributions (mainly the NSSO). The NSSO must be informed of this mandate by means of a document ("proxy").

*Private bodies*

Certified social service providers and social secretariats are all private service providers. Their services are paid for by the employer-customer.

*Written mandate*

The Belgian legislation requires that the role and mission of the representative be specified in a written contract concluded between the representative and the employer.

If the employer uses a certified social secretariat to submit his/her tax returns, he/she must provide it with all the correct and complete information to enable it to carry out the agreed mandate within the legal deadlines.

*Responsibility of the employer*

However, the employer remains responsible for the proper performance of social security formalities. When an employer's obligations towards a social security institution are not fulfilled on time or are not performed correctly or completely, the social security institutions will address the employer and not his/her representative.

If the appointed representative does not properly carry out his/her obligations, the employer is entitled to pursue remedies against the representative if the latter made a mistake.

A list of certified social secretariats and their contact details is available at the following address: <https://socialsecurity.belgium.be/fr/liens-belges>