

Aperçu du financement alternatif à la sécurité sociale depuis 2001 (*)

Annemie MEURS
Conseiller Office national de sécurité sociale

ABSTRACT

The present article gives a survey of the alternative financing of social security over the period 2001-2010. Between 2001 and 2010 the alternative financing is characterized by a highly strong increase from 3.6 billion to 14.2 billion euro or, in other terms, a rise by 300 %.

This increase not only concerns the extent of alternative financing but also the number of sources drawn on, the number of allocations and the number of objectives. Initially the system of alternative financing was particularly used to counterbalance the increase in contribution reductions, but meanwhile it also plays a role in compensating for certain expenses, in securing a balanced budget and in meeting the rise in health care expenses. Whereas in the year 2001 the global management of social security systems for salaried and self-employed workers was roughly the only important beneficiary, the number of institutions benefiting from the system has actually risen sharply. While in the past only deductions from the VAT receipts served as source of financing, at present a whole range of sources of financing (excise, personal income tax) is being drawn on. Moreover there does not exist any uniform way in which the deductions are being carried out.

Consequently this article principally describes in broad outline the complexity of alternative financing. Owing to its different extensions and implementations, alternative financing has become a labyrinth, in which only some insiders do not lose themselves.

Keywords: Alternative financing, social security, sources of financing

JEL Classification Code: H20, H51, H55

(*) Texte mis à disposition lors la journée d'études organisée par l'ONSS le 15 septembre 2009 sur « le financement de la sécurité sociale des travailleurs salariés: ressources, flux financiers, réserves, appréhension de la crise actuelle ». Pour la présentation Powerpoint: <http://www.docufin.fgov.be>