

KPMG

GMS Flash Alert

Immigration

2026-290 | 9 November 2026

Belgium – Wallonia Publishes Economic Migration 2027 Minimum Salary Thresholds

Wallonia has published the minimum gross annual salary thresholds that employers must meet for certain categories of foreign workers. The corresponding 2027 thresholds for Flanders and the Brussels-Capital Region are expected to become available later.[1,2]

Employers would need to meet the applicable minimum gross salary threshold for the full year 2027 for qualifying employees.

Also, check the *GMS Flash Alert* covering the updated 2026 salary criteria for Work and Single Permits.

WHY THIS MATTERS

Meeting the applicable salary threshold is an important condition for obtaining and retaining work authorization in Wallonia. Employers may need to review the remuneration of qualifying employees whose principal place of work is in the Walloon Region and make any required adjustments before 1 January 2027.

Non-compliance may result in the refusal or non-renewal of a work permit or Single Permit application, disruption to the employee's work authorization, impairment of business continuity, and administrative and/or criminal sanctions.

The thresholds are region-specific. Employers should not apply the Walloon amounts to employees whose principal place of work is in Flanders or the Brussels-Capital Region. The applicable regional threshold and calculation methodology would need to be confirmed separately.

Walloon economic migration salary thresholds for 2027

In October 2026, the Walloon Region published the minimum gross annual salary thresholds applicable as from 1 January 2027.

The minimum salary requirement applies irrespective of the employee's working arrangement and to both Work Permit B and Single Permit applications.

© 2026 KPMG Central Services, a Belgian general partnership ("VOF/SNC") and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Category	Required gross annual salary	
	Through 31 December 2026	From 1 January 2027
Highly qualified employee under age 30	EUR 42,576	EUR 43,767
Highly qualified employee	EUR 53,220	EUR 54,709
EU Blue Card permit applicant with less than three years of relevant experience	EUR 55,052	EUR 56,593
EU Blue Card permit applicant	EUR 68,815	EUR 70,741
Intra-corporate trainee	EUR 34,408	EUR 35,371
Intra-corporate transferee (specialist)	EUR 55,053	EUR 56,594
Intra-corporate transferee (management)	EUR 68,815	EUR 70,741
Management personnel	EUR 88,790	EUR 91,275
Trainee	Sufficient means of subsistence	Sufficient means of subsistence
Medium-skilled employees (bottleneck professions)	Applicable sector minimum	Applicable sector minimum

In Wallonia, a reduced salary threshold of 80 percent of the applicable standard minimum applies in two situations.

- For highly qualified employees who are under 30 when the work permit application is submitted. The standard highly qualified employee threshold may apply once the employee reaches age 30.
- For EU Blue Card applicants who obtained their higher education diploma less than three years before the application.

For an initial application, the employer would need to submit an employment contract or secondment letter stating remuneration that meets the applicable threshold. For renewal applications, the authorities will also verify that thresholds were met during the reference period.

As a reminder, only fixed gross salary and other guaranteed gross remuneration for work performed may be included, provided the amount is determined before the work begins.

Also, check the *GMS Flash Alert* covering the revised list of bottleneck occupations shared by Wallonia.

© 2026 KPMG Central Services, a Belgian general partnership ("VOF/SNC") and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

KPMG INSIGHTS

The new amounts increase the minimum remuneration required for several work-authorization categories in Wallonia from 1 January 2027. The applicable threshold depends on the employee's principal place of work and immigration category, rather than solely on the location of the employing entity.

Employers might wish to consider the following actions:

- Identifying employees whose principal place of work is in the Walloon Region;
- Confirming each employee's work-authorization category and the corresponding 2027 threshold;
- Reviewing pending applications, anticipated renewals, and existing assignments that extend into 2027;
- Assessing cases in which the employee's qualifying remuneration does not meet the 2027 threshold;
- Coordinating any required remuneration adjustments with payroll, Human Resources, Global Mobility, and immigration teams before the revised thresholds take effect; and
- Retaining employment contracts, secondment letters, payroll records, and other documentation supporting compliance with the applicable threshold.

If assignees and/or their programme managers have any questions or concerns about the scope of the update, its application and potential impacts, and appropriate next steps, they should consult with their qualified professional or a member of the GMS team with KPMG in Belgium (see the Contacts section).

ENDNOTES:

1 The official website of Wallonia - Emploi et Formation professionnelle en Wallonie (in French), "Autorisations de travail et permis de travail B : seuils salariaux à respecter par les employeurs," updated on 8 October 2026.

2 Service Public Fédéral Belge (in French), "Service public de Wallonie," published on 12 August 2024.

* * * *

© 2026 KPMG Central Services, a Belgian general partnership ("VOF/SNC") and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Contacts

For additional information or assistance, please contact your local GMS or People Services professional* or one of the following professionals with the KPMG International member firm in Belgium:



Nele Godefroid
Executive Director
Tel. +32 2708 3846
ngodefroid@kpmg.com



Saâdia Abdi
Director
+32 2 708 36 50
sabdi@kpmg.com



Premila Autar
Supervisor
Tel. +32 2708 4191
pautar@kpmg.com

** Please note the KPMG International member firm in the United States does not provide immigration or labour law services. However, KPMG Law LLP in Canada can assist clients with U.S. immigration matters.*

The information contained in this newsletter was submitted by the KPMG International member firm in Belgium.

© 2026 KPMG Central Services, a Belgian general partnership ("VOF/SNC") and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

www.kpmg.com

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

Learn about us: **kpmg.com**

© 2026 KPMG LLP, a Delaware limited liability partnership, and its subsidiaries are part of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG LLP is the U.S. firm of the KPMG global organization of independent professional services firms providing Audit, Tax and Advisory services. The KPMG global organization operates in 147 countries and territories and has more than 219,000 people working in member firms around the world.

Each KPMG firm is a legally distinct and separate entity and describes itself as such. KPMG International Limited is a private English company limited by guarantee. KPMG International Limited and its related entities do not provide services to clients.

GMS Flash Alert is a publication of the KPMG LLP Washington National Tax practice.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm. The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.