



OVERSIGHT OF ALL BENEFICIAL ALTERNATIVE COMPENSATION METHODS

LAST ADJUSTED: 14/3/2024

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1. TRANSPORT

1.1. COMMUTING

CONTENTS

Collective bargaining agreement no. 19octies of February 20, 2009 was replaced by collective bargaining agreement no. 19/9 of April 23, 2019, which came into effect on July 1, 2019. Collective bargaining agreement no. 19/9 has a supplementary character. Sectors may deviate from it and provide for a more favourable employer intervention in sectoral collective agreements.

a) Intervention in the costs of public transportation by train

The employer's intervention in the price is mandatory regardless of the distance travelled.

The employer contributions originally included in article 3 of collective bargaining agreement no. 19octies (replaced by collective bargaining agreement no. 19/9) are fixed amounts set for two years. These amounts are not indexed.

Third-party payer system

If the employer has subscribed to a third-party payer system, they must intervene in at least 80% of the price of their employees' train season tickets (this system also applies to transport via the STIB, based on a combined train ticket). The employer must pay the amount due directly to the NMBS, so the employee does not have to pay anything when purchasing their ticket. The employee's contribution is borne by the State.

b) Intervention in the costs of public transportation - other than by train

From July 1, 2020, the employer's intervention is also mandatory for commuting distances less than 5 kilometres.

However, a distinction must be made:

- When the price of the transport is proportional to the distance, the employer's contribution is the same as for the train but **limited to 75% of the actual price of the transport**.
- When the price of the transport is determined regardless of the distance, an **intervention of 71.8% of the actual transport price** is applied but **limited** to the intervention provided for the train for a distance up to 7 kilometres.

c) Bicycle commutes

On January 24, 2023, the National Labour Council approved collective bargaining agreement no. 164 concerning the employer's contribution for employees' bicycle commutes between their residence and workplace.

The employer's intervention is mandatory for these commutes.

This is a supplementary collective agreement (applicable only if the sector to which an employee belongs has not concluded an agreement regarding this compensation). Consequently, all employees in the private sector are entitled to a bicycle allowance, either on the basis of a sectoral collective agreement, or, in the absence of such an agreement, on the basis of collective bargaining agreement no. 164.

For the year 2024, the amount of this allowance is **0.28 euros per kilometre** based on article 6 of collective bargaining agreement no. 164. This amount may vary depending on the sector that has concluded a collective

agreement on this matter. It is not provided that the base amount will be adjusted at the same time as the base amount that would apply for the social and fiscal exemption.

d) Private transport

The employer's intervention in private transport is not mandatory. However, such intervention may be regulated at the sectoral or enterprise level.

ADVANCE TAX PAYMENT

A. Contribution by employer:

Only employees who have opted for the lump sum deduction of professional expenses in their personal income tax return can benefit from a tax exemption on received commuting allowances.

Unlike previous years, the employee no longer has to confirm in writing to his employer that he will not claim his actual professional expenses in his income tax return for the year in question in order to allow the employer to take into account the following exemptions when calculating the withholding tax due:

- the employee uses **public transport**: Full amount exempted
- the employee uses **organized public transport**: The amount of the allowance may be exempted to the extent that this allowance does not exceed the price of a first-class train subscription for that distance;
- new as of 2024, the employee uses his **bicycle**: an amount of **0.35 EUR per kilometre actually travelled** by bike (both for the outward and return journey) with a maximum amount of 3,500 EUR per year may be exempted;
- in other cases (e.g. private car, motorcycle...), an amount of **up to 40.80 EUR per month** may be exempted (= **max. 490 EUR per year**).

If the employee still chooses to deduct his actual professional expenses and informs his employer, the employer may not apply the exemption.

B. Contribution by employee:

The employee can always choose to deduct his actual professional expenses. However, he must prove that he actually incurred these costs and that he paid for them himself.

1. **Own car**: If the employee does not use the deduction of lump sum professional expenses, he can take into account transportation costs at 0.15 euros/km. This includes all car costs such as maintenance, fuel, parking, insurance.
2. **Bicycle**: When proving actual costs, a lump sum of 0.35 €/km (income year 2024, Tax year 2025) can be deducted.
3. **Other means of transportation** (train, tram, bus, motorcycle, scooter, carpooling, walking): If the employee does not use the deduction of lump sum professional expenses, he can also consider these transportation costs at **0.15 euros/km**. If it can be proven that the actual costs are higher, these can be deducted. The lump sum is limited to a **maximum of 100 km (one way) between the place of residence and the workplace**.

SOCIAL SECURITY

Exempt, except when using a company car.

Personal vehicle (including all costs): The flat-rate allowance per kilometre that the State awards its personnel is accepted, viz 0,4269 euros/km (1/1/2024).

Bicycle: An exempt amount of 0.35 euros/km (1/1/2024).

DEDUCTIBLE AS PROFESSIONAL EXPENSE

100% Deductible

1.2. OCCUPATIONAL TRANSPORT COSTS

CONTENTS

If the employee uses their personal car for occupational transport, the employer may reimburse them for those costs.

ADVANCE TAX PAYMENT

Exempt, if the amount does not exceed the civil servant's amount of 0.4269 €/km (1/1/2024). Total number of kilometres per year may not be abnormally high (limit of 24,000 km/year).

SOCIAL SECURITY

Exempt

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Deductible

1.3. COMPANY CAR

CONTENTS

A car that is made available to the employee free of charge, for occupational transportation and private use (including commuting). This can be a passenger car, light truck, truck... registered under the name of the enterprise.

ADVANCE TAX PAYMENT

When you provide a company car to your employee, who is also allowed to use this car for private purposes, a taxable benefit arises for the employee. You must withhold payroll tax on this benefit.

Formula for the **benefit in kind** per month =

$\frac{\text{Listed value} \times \text{CO}^2 \text{ percentage} \times 6/7 \times \text{number of calendar days of the month in question}}{\text{number of calendar days on an annual basis}}$

The **minimum amount of the benefit in kind** for 2024 is 1,600 euros per year (133.33 euros per month).

1. *listed value:*

The listed value of the vehicle in new condition at the time of sale to a private individual, including options and VAT actually paid, without taking into account any discount, reduction, rebate or refunds.

PERCENTAGE LISTED VALUE:	
Time passed since the first registration of the vehicle (month started = complete month)	percentage of listed value in calculating benefits
0 to 12 months	100%
13 to 24 months	94%
25 to 36 months	88%
37 to 48 months	82%
49 to 60 months	76%
61 months or more	70%

2. CO²-percentage:

To determine the CO₂ percentage, the CO₂ emission level of the vehicle must be compared to a reference CO₂ emission.

The **base CO² percentage** is **5.5%** with a reference emission of 65 g/km (2024) for a diesel vehicle and 78 g/km (2024) for a petrol vehicle or a vehicle powered by LPG or natural gas. For each additional or lower gram of CO₂/km, this coefficient increases or decreases by 0.1%. However, the coefficient will **never be less than 4% or more than 18%**.

The reference CO₂ emission is determined annually by Royal Decree for the following year.

The **minimum percentage of 4%** will always apply to vehicles with an emission of 0 grams of CO₂ per kilometre, such as electric vehicles.

SOCIAL SECURITY

Liable if:

- The vehicle is also used for non-occupational purposes.
- Regardless of financial intermediation by employer.
- Application: passenger cars (category M1 – max. of 9 people)
 light trucks (category N1 – max. 3.5 tons)

The formula to calculate the monthly amount of the **solidarity contribution** is as follows:

$\text{CO}_2 \text{ contribution} = [(\text{CO}_2 \text{ emissions} \times \text{€ } 9) - 768 \text{ (petrol) or } 600 \text{ (diesel) or } 990 \text{ (LPG)}] / 12 \times \text{indexation coefficient}$

Minimum CO₂ contribution = **31.99 euros/month** - from 1/1/2024)

⇒ This amount applies to electric vehicles as CO₂ contribution.

1. *CO² emission level:*

You must take into account: 2

- The **NEDC 1.0** value if only an NEDC value is specified on the certificate of conformity
- The **WLTP value** if only a WLTP value is specified on the certificate of conformity
- Either the **NEDC 2.0 or WLTP value** if both are specified on the certificate of conformity. In that case, you have a choice.

If the **CO₂ emissions are not known**, they are set at **182** for petrol cars and **165** for diesel cars.

2. *Indexation coefficient*

For 2024, the **indexation coefficient** is **1.5359**.

*This means that the solidarity contribution for petrol cars with unknown CO₂ emissions is **113.27 euros per month**. For diesel cars with unknown CO₂ emissions, it is **111.35 euros per month**.*

⇔ CO₂ contribution not applicable if the vehicle is used solely for professional purposes.

The employer must prove that the company car is not used for non-occupational purposes:

- Clause in the contract.
- Provision in the employment conditions with effective sanctions for private use.
- Car policy that bans private use.
- Sworn statement.
- Insurance policy does not cover private damage.
- Employer checks number of kilometres travelled.
- Cars have to be at the parking after the workday.
- Entry in a register.

⇔ Exception: System of collective transportation

If a commute is made in a group, the solidarity contribution is due, unless each of the following conditions is met:

- It concerns a system agreed upon by the social partners using a vehicle belonging to category N1 and M1. The system must be the subject of a collective bargaining agreement at the company or sectoral level or other regulations agreed upon between the employer and employees.
- For vehicles belonging to category N1, there must be at least two other employees of the company besides the driver riding for at least 80% of the journey to and from the driver's residence. If the vehicle has less than three seats or if the space reserved for transporting passengers consists of only one bench seat or only one row of seats, it is sufficient for at least one other employee of the company to be present next to the driver for at least 80% of the journey.
- For vehicles belonging to category M1, the contribution is not due when the vehicle has at least 5 seats, excluding the driver's seat, and a maximum of 8 seats, excluding the driver's seat. In addition, there

must be usually 3 employees of the company present next to the driver during at least 80% of the journey to and from the driver's residence.

- The employer must be able to prove that the vehicle is not being used for any other private purposes.

DEDUCTIBLE AS PROFESSIONAL EXPENSE

The date of purchase is decisive.

- ⇒ For a purchase where the invoice is issued to the employer who then enters into a traditional bank loan or pure financial leasing, that is the date of signing the order form.
- ⇒ For operational leasing, renting or hiring, that is the date of signing the agreement.
- ⇒ When an employer first orders a car and later enters into an operational leasing agreement (and the ownership of the car is transferred to the leasing company), this later date is decisive.

1.4. FUEL CARD

CONTENTS

A distinction is made between a fuel card for a personal vehicle or a company car.

ADVANCE TAX PAYMENT

Personal vehicle:

- Occupational transportation: exempt
- Private transportation: taxable

Company car: Included in the estimated fiscal benefit

SOCIAL SECURITY

Personal vehicle:

- Occupational transportation: exempt
- Commuting: exempt
- Purely private transportation: SS (Social Security)

Company car: Included in the CO2 contribution

DEDUCTIBLE

Deductible (but limited)

1.5. COMPANY BICYCLE

CONTENTS

The employer buys a bicycle that is used (+ private use) by the employee. All accessories + bicycle racks + maintenance may be combined with a bicycle allowance.

ADVANCE TAX PAYMENT

If the employee also regularly uses this bike for commuting to work, then no benefit in kind should be charged. So no cash value benefit. The employer should have the employee sign a sworn statement.

In the other case, a benefit should be calculated based on the actual value of the benefit.

SOCIAL SECURITY

If the employee also regularly uses this bike for commuting to work, no benefit in kind should be calculated. So no social security. The employer should have the employee sign a declaration of honour.

In the other case, a benefit should be calculated based on the actual value of the benefit.

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Deductible for 120%, must be depreciated on a straight-line basis over 3 years.

1.6. TRAFFIC FINES

CONTENTS

The employer pays the traffic fine that the employee received while carrying out the contract.

ADVANCE TAX PAYMENT

Deductible for the employee.

SOCIAL SECURITY

Pursuant to Article 219 of the law of 22 December 2008 containing various provisions, the employer is required to pay a **solidarity contribution** of **33%** on traffic fines:

- that the employee receives as a result of a traffic violation during the performance of his employment contract; and
- that are directly paid or reimbursed by the employer to the employee.

Schematic overview of the subject to contribution

Type of traffic fine	Subject to solidarity contribution of 33%
Severe violations of third and fourth degree	Yes
Minimum of 150 euros for speeding violations	Yes
Minor violations of first and second degree	Yes, but an amount of 150 euros per year is exempted

Less than 150 euros for speeding violations	Yes, but an amount of 150 euros per year is exempted
Fine resulting from the condition of the equipment	No solidarity contribution
Fine resulting from the conformity of the load	No solidarity contribution

2. COSTS TO THE EMPLOYER

CONTENTS

Costs made by the employee in carrying out the professional activities that are reimbursed by the employer. The most frequent are representation expenses.

ADVANCE TAX PAYMENT

Exempt if the employer can prove that:

- the reimbursement is intended to cover costs that are proper to them
- the reimbursement is also actually spent on such expenses

The reimbursement can come in 2 forms:

1. *Reimbursement of actual expenses based on supporting documents:* The employee must prove the costs incurred through expense reports.
2. *Reimbursement of costs on a flat-rate basis:*
 - Based on serious norms: This means the amount may not exceed what the State awards its civil servants. For example, allowances for domestic business trips:
 - Meal costs (daily amount): max. 20.39 euro/day
 - Meal costs (monthly amount): max. 326.24 euro/month (= 16 x 20.39)
 - Accommodation costs: max. 152.99 euro/night
 - Based on other measures: Reimbursements where neither the amount nor the nature are required to be justified. A typical example are the representation expenses:
 - Reception costs in the employee's private residence
 - Phone conversations on the employee's private phone
 - Parking costs
 - Small costs where no invoice is presented
 - Use of a personal office in the home, use of personal computer
 - ...

Determining a flat-rate reimbursement is a matter of fact. Which amount is acceptable depends on position, responsibility and the tasks an employee fulfils. Depending on these factors, the amount varies between 140 and 275 € per month.

Note: Both the SS and the tax authorities are very suspicious of flat-rate costs. The reimbursement of the costs may be seen as wages. A limitation period of 3 years applies here for both the SS and the tax authorities. That is why it is best to be prepared and to gather supporting evidence over a period of time. It is also best to provide a detailed appendix to the employment contract.

SOCIAL SECURITY

Exempt

1. Paying back costs actually incurred

In principle, this should not be a source of conflict if it can be proven that reimbursement concerns costs that are proper to him.

2. Flat-rate reimbursement of costs

If the allowance is determined by administrative uniformization or when expenses are hard to establish though supporting documents. Proof must be presented that the allowance is in proportion to the actual costs and the employee's position. In their 'administrative instructions', the SS stipulates the maximum acceptable amount for certain cost reimbursements. See table below for 2024/1:

TYPE OF COSTS	AMOUNTS	CONDITIONS
Commuting and occupational transportation by car	0.4269 €/km	The vehicle cannot be property of the employer or be financed by the employer. The allowances are 'all-in': maintenance, insurance, fuel...
Commuting and occupational transportation by bicycle (whether or not electrically powered) or the speed pedelec	0.35 €/km	- max. 3.500,00 €/year
Occupational transportation by bicycle (whether or not electrically powered) or the speed pedelec	0.35 €/km	The allowance may only be granted if the bicycle or speed pedelec is owned by the employee.
Job costs for non-sedentary employees <i>lack of facilities</i>	10 €/day	Non-sedentary means the employee is required to move during the workday (minimum 4 consecutive hours) and cannot use sanitary and other facilities such as washing facilities, canteens, toilets available in a company, a branch office or most sites.

Job costs for non-sedentary employees <i>meal</i>	7€/day	Non-sedentary means the employee is required to move during the workday (minimum 4 consecutive hours). The amount of the meal allowance is only accepted if the employee has no choice but to have a meal outside.
Accommodation costs in Belgium	35 €/night	If the employee is unable to spend the night at home because the workplace is too far removed. Covers meal costs, lodging and breakfast.
Business trips abroad <i>maximum 30 calendar days:</i> <i>more than 30 consecutive calendar days:</i>	<u>categorie 1</u> <u>categorie 2</u>	flat-rate daily allowance - corresponding to a realistic cost maximum lodging costs - based on evidence up to the specified maximum for the respective country condition: the salary received by the employee for these days must be subject to Belgian taxes. Note: if the employer also covers the cost of meals, in addition to the allowances mentioned above, they must be reduced as follows: <ul style="list-style-type: none"> • 35% for lunch • 45% for dinner
International transport	accommodation allowances + ARAB allowance + additional allowance	the additional allowance can only be granted if the driver is required to take their daily or weekly rest period abroad and on the condition that: <ul style="list-style-type: none"> • the additional allowance covers extra costs and is strictly related to the rest period; • the total amount of the allowance (accommodation, ARAB + additional) does not exceed the flat rates granted by the Federal Public Service Foreign Affairs, Foreign Trade, and Development Cooperation to its officials for official missions abroad (category 1- see list).
Office costs: employees that partly work from home	151.70€/month	see 'Telework Allowance'
Internet connection (including subscription)	20€/month	
PC purchase (including peripherals and software)	20€/month	

Office expenses: <u>homeworkers</u> (employment contract or employed under similar conditions)	10%	10% of the gross salary but the gross salary is limited to the portion related to the work performed at home.
Office expenses: <u>teleworkers</u>	10%	10% of the gross salary but the gross salary is limited to the portion related to telework. <i>ATTENTION From June 1, 2022, this scheme will be phased out and this allowance can only be continued to be granted to employees to whom it was granted before this date, and as long as the share of telework does not increase.</i>
Work tools	1.25 €/day	The employee is required to use his own tools
Purchase of work clothing	2.08€/day	it only applies to work clothing in the strict sense of the word (overalls, safety shoes,...) or other clothing imposed by the employer and cannot be worn as regular city or leisure clothing (uniform, ...).
Maintenance of work clothing	2.08€/day	it only applies to work clothing in the strict sense of the word (overalls, safety shoes,...) or other clothing imposed by the employer and cannot be worn as regular city or leisure clothing (uniform, ...).
Maintenance and wear of employee clothing	1.04€/day	concerns clothing (jeans, t-shirts,...) and undergarments that need to be washed frequently due to dirty work conditions.
Expenses related to the car <i>garage</i>	50 €/month	<ul style="list-style-type: none"> • if the vehicle is primarily used for business purposes. • if the employer requires parking in a garage for the safety of the vehicle or its contents. Can only be granted to the extent that the obligation to secure the vehicle in a garage is imposed on all employees in the same situation. It does not matter if the employee owns the garage or not.
Expenses related to the car <i>parking</i>	15 €/month	<ul style="list-style-type: none"> • if the vehicle is primarily used for business purposes. • if the employee regularly has to pay small parking fees.
Expenses related to the car <i>carwash</i>	15 €/month	<ul style="list-style-type: none"> • if the vehicle is primarily used for business purposes.

		<ul style="list-style-type: none"> • if the nature of the function requires a vehicle in impeccable condition.
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DEDUCTIBLE AS PROFESSIONAL EXPENSE

Deductible, but only to a degree in some cases, e.g. car, reception costs...

3. VOUCHERS

3.1. MEAL VOUCHERS

CONTENTS

Not all companies are in the position to offer their employees meals in a company restaurant. An alternative is an intermediation in the cost price of a meal by granting meal vouchers. These are granted digitally. The maximum value is 8 € per cheque since 1 January 2016.

ADVANCE TAX PAYMENT + SOCIAL SECURITY

Exempt if:

1. It does not replace another form of remuneration.
2. Awarded via a collective or individual agreement.
3. Number of meal vouchers awarded = number of days worked. Electronic meal vouchers are credited every month in a single instance or several times, with credit entry counting as the moment of granting.
4. Delivery in employee's name. The pay slip notes the number, the gross amount and the employee share every month.
5. Specification of validity (12 months) + specification only for acquiring a meal or purchasing foodstuffs.
6. Employer intermediation has a maximum of 6.91€
7. Employee intermediation has a minimum of 1.09€

In the case of cumulation with a company restaurant, there is no exemption if:

1. The employee does not take meals in the company restaurant.
2. The meals are offered at a price that at least equals the cost price.
3. The meal is fully paid for by a full meal cheque.

Additional conditions for electronic meal vouchers:

1. The employee is able to check the balance and validity of the vouchers they were granted and have not used yet.
2. Are only supplied by an approved distributor.
3. Use of electronic meal vouchers comes at no extra cost to the employee. Only in the case of theft or loss and under the conditions established by the CBA or employment conditions can the costs of a

replacement card be charged to the employee. But the costs will not exceed the nominal value of a single meal cheque.

DEDUCTIBLE AS A PROFESSIONAL EXPENSE

The cheque is deductible for 2 €, the fee for supplying it is fully deductible.

3.2. ECO VOUCHERS

CONTENT

For purchasing ecological goods and services, e.g. water-saving shower head, flowers, bicycle purchase and maintenance... It is a net benefit to the employee.

ADVANCE TAX PAYMENT + SOCIAL SECURITY

Not liable if:

1. Included in a collective or individual agreement.
2. The agreement includes the highest nominal value (maximum of 10 €/cheque) and the frequency of granting per year.
3. Delivery in employee's name.
4. The cheque will stipulate that the validity is limited to 24 months and that it is to be used for the purchase of ecological products or services.
5. Cannot be exchanged for money.
6. Maximum of 250€ per employee.
7. Is not a replacement of wages, bonus or any other benefit.

Additional conditions for the use of electronic eco vouchers.

1. The employee is able to check the balance and validity of the vouchers they were granted and have not used yet.
2. Are only supplied by an approved distributor.
3. Use of electronic eco vouchers comes at no extra cost to the employee. Only in the case of theft or loss and under the conditions established by the CBA or employment conditions can the costs of a replacement card be charged to the employee.

Charging costs:

- if the company grants both electronic meal vouchers and electronic eco vouchers, the costs of a replacement carrier card will not exceed the nominal value of a single meal cheque.
- if the company grants only electronic meal vouchers, the costs of a replacement carrier will not exceed 5 euros.

DEDUCTIBLE AS PROFESSIONAL EXPENSE

3.3. GIFTS, GIFT VOUCHERS AND PREMIUMS

CONTENTS

An amount granted as a result of a certain occasion, e.g. marriage, birth. The nature of gift vouchers does not matter, e.g. movie ticket, gift certificate.

ADVANCE TAX PAYMENT

Not liable if:

- Of little value
- A social use (no reward for performance)

Types:

1. Holidays: Christmas/New Year's/Sinterklaas: a maximum amount of 40 € per year and per employee, may be increased by 40 € per year for each dependent child of the employee.
2. Honourable distinction: maximum of 120 € per employee per year.
3. Pension: 40 € per year of service with a minimum of 120 € and a maximum of 1000 €
4. Marriage bonus (+ legal cohabitation): maximum of 245 €
5. Seniority bonus: a maximum of twice per employee's career with the employer. The first no earlier than for 25 years of service (maximum of 1x gross wages) and the second for 35 years of service (maximum of 2 x gross wages).
 - Seniority must be acquired with the same employer, but years of service with employers that are part of the same group or technical business unit may be taken into account.
 - The years of service need not be consecutive. The apprenticeship counts as well.
 - The calculation may be based on the gross wages of the employee or on the average gross monthly wages in the company. Both methods of calculation are non-cumulative in the same calendar year.
6. Special occasions: maximum of 50 €/year

Note:

1. Vouchers can only be exchanged at approved companies.
2. Vouchers have a maximum validity of 1 year.
3. Vouchers cannot be exchanged for money.
4. All employees enjoy the same benefits.

SOCIAL SECURITY

Not liable:

1. Holidays: Christmas/New Year's/Sinterklaas: a maximum amount of 40 € per year and per employee, may be increased by 40 € per year for each dependent child of the employee.
2. Honourable distinction: maximum of 120 € per employee per year.
3. Pension: 40 € per year of service with a minimum of 120 € and a maximum of 1000 €.
4. Marriage bonus (+ legal cohabitation): maximum of 245 €.
5. Seniority bonus: a maximum of twice per employee's career with the employer. The first no earlier than for 25 years of service (maximum of 1 x gross wages) and the second for 35 years of service (maximum of 2 x gross wages).
 - Seniority must be acquired with the same employer, but years of service with employers that are part of the same group or technical business unit may be taken into account.
 - The years of service need not be consecutive. The apprenticeship counts as well.
 - The calculation may be based on the gross wages of the employee or on the average gross monthly wages in the company. Both methods of calculation are non-cumulative in the same calendar year.
6. Special occasions: maximum of 50 €/year

Some gifts are genuine generosity and are not liable. Such as a certain company event (e.g. 50-year anniversary) or an event in the employee's life (e.g. a fire in the house).

Conditions:

- Granted spontaneously.
- There is no practice in the company.
- Employees can assert no rights to those benefits whatsoever.
- No direct relation to the employment.

Note:

1. Vouchers can only be exchanged at approved companies.
2. Vouchers have a maximum validity of 1 year.
3. Vouchers cannot be exchanged for money.

When amounts mentioned are exceeded, the total amount is subject to the SS for holiday checks, honourable distinctions, pensions. When amounts mentioned are exceeded, only the excess amount is subject to the SS for marriage bonus, seniority bonus.

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Deductible if:

- Granted to all personnel
- Vouchers can only be exchanged at an approved distributor
- Vouchers must have a limited validity
- Vouchers cannot be exchanged for money
- On the occasion of a festivity or yearly event
e.g. Christmas, Sinterklaas, patron saint's day, birthday
Maximum of 40 €/year + maximum of 40 €/year – per dependent child
- Honourable distinction: 120 €/year per employee
- Retirement: 40 € per year of service – minimum of 120 € and maximum of 1000 €
- Marriage bonus (+ legal cohabitation): 245 €
- Special occasions: 50 €

Non-deductible

- Seniority bonus

3.4. CULTURAL VOUCHERS/SUBSCRIPTIONS TO CULTURAL MANIFESTATIONS + SPORTS VOUCHERS

CONTENTS

Offering free or reduced-price cultural events: e.g. concert, theatre, sporting facilities...

Conditions:

1. Maximum of 100 € per calendar year.
2. Cannot be replaced by a different amount.
3. Contained in a sectoral CBA or at company level or individual agreement.
4. Delivered in employee's name.
5. Cannot be exchanged for money.
6. Validity limited to 15 months.
7. Can only be exchanged at approved companies.
8. Granted to all personnel or a category thereof.

ADVANCE TAX PAYMENT

Exempt

SOCIAL SECURITY

Exempt (if exceeded, total amount is liable to SS)

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Non-deductible

4. SOCIAL SECURITY

4.1. EXTRA LEGAL CHILD BENEFITS

CONTENTS

Child benefits, age supplements and maternity fee.

Conditions:

- The employee enjoys social security benefits.
- The supplement will not exceed the social benefits.
- The sum will not exceed the net wages.

ADVANCE TAX PAYMENT

Liable

SOCIAL SECURITY

Child benefits exempt if no more than 50 € per child.

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Deductible

4.2. CHILD BIRTH ALLOWANCE

CONTENTS

Allowance as a result of the birth of a child. Supplement to the legal maternity fee.

ADVANCE TAX PAYMENT

Exempt if no more than 50 € per child

SOCIAL SECURITY

Exempt

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Non-deductible

4.3. CHILD CARE

CONTENTS

The employer can insure themselves for 'home child care'. In case the child becomes ill or the parents are hospitalised, the insurance company will provide home child care at their expense.

ADVANCE TAX PAYMENT

Essentially exempt. But individual child care, as opposed to collective child care, can be disputed.

SOCIAL SECURITY

The SS has not yet taken up a position

DEDUCTIBLE

Non-deductible

4.4. STUDY GRANTS

CONTENTS

The employer can award the employee a study grant per child in higher education.

ADVANCE TAX PAYMENT

Exempt:

If the study grants can be seen as occasional help.

If the study grants are directly given to the children.

- reasoning: it is not intended to award work performance + grants are not usually paid by the parents.

SOCIAL SECURITY

Exempt if it can be assumed that the study grant is a supplement to the child benefits (branch of the social security).

DEDUCTIBLE AS PROFESSIONAL EXPENSE

If the grant is directly paid to the children, the expense is not fiscally deductible.

4.5. GROUP TRIPS

CONTENTS

To improve contact between employees.

ADVANCE TAX PAYMENT

Exempt

SOCIAL SECURITY

Liable, unless the group trip can be seen as generosity. A spontaneous grant in the event of a special occasion, e.g. anniversary. The type of trip must be in reasonable proportion to the occasion in question.

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Deductible on the condition that the trip does not take longer than 1 day and the trip is taken by other means than car or minivan.

4.6. SPORTS

CONTENTS

Use of sports facilities within or outside of the company.

ADVANCE TAX PAYMENT

- Use of employer accommodation/infrastructure: exempt
- Cost intermediation: liable

SOCIAL SECURITY

Liable

DEDUCTIBLE AS PROFESSIONAL EXPENSE

- Employer's use of accommodation: non-deductible
- Use of sports facilities outside the company: deductible

4.7. COMPANY RESTAURANT

CONTENTS

Employers can offer their employees the possibility to have a meal in the company restaurant. These meals are offered for free or at a lower price than the cost price.

ADVANCE TAX PAYMENT

Exempt

SOCIAL SECURITY

Exempt

DEDUCTIBLE AS PROFESSIONAL EXPENSE

A distinction can be made between company restaurants accessible to all employees and those only accessible to executive staff and/or their business relations.

If the company restaurant is accessible to all employees, the following applies:

Meal > or = 1.09 €: Costs completely deductible

Meal < 1.09 €: Costs deductible except the difference between the 1.09 € and the employee contribution

If the company restaurant is only accessible to executive staff and/or their business relations, the deductible portion is limited to 69%.

The costs are completely deductible as professional expense for the company, if the entire cost price is taxed to the buyer as benefit in kind.

4.8. EXTRA DAYS OF LEAVE

CONTENTS

Extra days of leave in addition to regulatory days of leave.

ADVANCE TAX PAYMENT

Liable

SOCIAL SECURITY

Liable: single and double holiday pay.

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Deductible

4.9. VACCINATION

CONTENTS

The company can organise vaccinations or intermediate in vaccination costs.

ADVANCE TAX PAYMENT

Exempt

SOCIAL SECURITY

Exempt

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Non-deductible

5. SOCIAL MEDIA

5.1. USE OF COMPUTER/LAPTOP/INTERNET

CONTENTS

Making available a laptop or desktop at the place of residence that can also be used for private purposes.

ADVANCE TAX PAYMENT

Private use is liable, but any employee contribution is detracted.

Allowance: 6 €/month laptop – 5 €/month internet (one off if multiple connections).

SOCIAL SECURITY

Private use is liable, but any employee contribution is detracted.

Allowance: 6 €/month laptop – 5 €/month internet (one off if multiple connections).

DEDUCTIBLE AS PROFESSIONAL EXPENSE

employer: Professional use is deductible.

employee: Private use is deductible as salary.

5.2. PRIVATE USE OF SMARTPHONE/TABLET

CONTENTS

If the company makes a smartphone/tablet available that can also be used for private purposes.

ADVANCE TAX PAYMENT

The private part is liable -> employee contribution is detracted.

Allowance: 3 €/month – 5 €/month internet (one off if multiple connections) – 4 €/month for telephone calls

SOCIAL SECURITY

The private part is liable -> employee contribution is detracted.

Allowance: 3 €/month – 5 €/month internet (one off if multiple connections) – 4 €/month for telephone calls

DEDUCTIBLE AS PROFESSIONAL EXPENSE

employer: Professional use is deductible (requires proof!).

employee: Private use is deductible as salary.

5.3. INTERMEDIATION IN PURCHASING A PRIVATE PC

CONTENTS

The employer can intermediate in the purchase price of a complete computer configuration (including peripheral equipment, printer, internet connection...). This does not need to be granted to all employees. The choice can be made to only grant this to a category of employees. No plan needs to be created. It is sufficient that the employer announces that they are willing to intermediate in costs.

ADVANCE TAX PAYMENT + SOCIAL SECURITY

Exemption under the following conditions:

1. Equipment must be in new condition/the employer has not been the owner.
2. Gross taxable pay is no more than 42090€ (2024).
3. Intermediation at a maximum of 1070 €/year (2024).
4. Exemption once per 3 years.

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Deductible

6. BONUSES

6.1. NON-RECURRING PERFORMANCE-RELATED BENEFITS (WAGE BONUS)

CONTENTS

Granting benefits to all employees or a category on the basis of the company's performance or the achieving of the predetermined collective goal. The goal is to increase employee motivation through a communal project.

Conditions:

1. Collective goal (reference period of at least 3 months).
2. Collective granting (entire company, group of companies, well-described group of employees).
3. Transparent, definable, measurable and verifiable goal.
4. Realisation is not a certainty at the moment of implementing the system.
5. No replacement of another type of remuneration.
6. Implementation through a CBA or accession act.
7. Grant plan set-up with required specifications.
8. Hand-over of information sheet per employee upon payment.

ADVANCE TAX PAYMENT

Exempt if it does not exceed 3496 €/year/employee

SOCIAL SECURITY

Exempt if it does not exceed 4020 €/year/employee

Employer: 33% special SS contribution

Employee: 13.07% SS solidarity contribution

Note: SS and BV on excess amount

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Deductible

6.2. STOCK OPTIONS/WARRANTS/DIVIDEND COUPON

CONTENTS

<i>Stock options:</i>	Right to purchase stocks at a certain price.
<i>Warrants:</i>	Subscription rights to new shares in case of capital increase.
<i>Dividend coupon:</i>	Entitled to share of the profits – no financial participation.

ADVANCE TAX PAYMENT

STOCK OPTIONS/WARRANTS

Taxation at the moment of granting is the definitive taxation flat-rate appreciation of the benefit whether or not there is a distinction made between listed and unlisted application of regular advance tax payment scales should be noted on the tax form.

DIVIDEND COUPON

Advance tax payment on moveable assets (25% or in exception 15%)

SOCIAL SECURITY

STOCK OPTIONS/WARRANTS

Exempt, 2 exceptions:

- stock options 'in the money'
- definitively obtained benefits, e.g. safeguards against loss of value

DIVIDEND COUPON

SS contribution on dividend.

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Deductible

6.3. INNOVATION BONUS

1. CONTENTS

[Support and incentives | FPS Economy \(fgov.be\)](#)

6.4. PROFIT SHARING BONUS

CONTENTS

The profit-sharing bonus is allocated in monetary value if the corporation wishes to attribute a part or the whole of the profits of a financial year to the employees.

The law has established a maximum, however: the total amount of the profit-sharing bonus may not exceed 30% of the gross wages upon conclusion of the same financial year.

Two types of profit-sharing bonuses exist: the identical and the categorised type.

Categorised profit-sharing bonus

The categorised profit-sharing bonus varies according to the category of the employee. This profit-sharing bonus allows to allocate more to one category of employees. The disadvantage of this type of bonus is that it can only be implemented through a collective contract or by way of an act of accession.

Identical profit-sharing bonus

The identical profit-sharing bonus is a bonus consisting of a fixed amount or of a fixed percentage of the wages. The decision to pay out this bonus can be taken by a general meeting by a majority of votes. The employer is obliged to inform the employees in writing of the allocation and of modalities.

This participation of employees is not a tool for individual motivation.

ADVANCE TAX PAYMENT

The employee pays 7% in taxes over the profit-sharing bonus. This tax is equated with the income tax. It is withheld by the employer and is an anticipatory tax. For the rest, the bonus is exempt from (further) income taxation.

SOCIAL SECURITY

The profit-sharing bonus is subject to a solidarity contribution at the expense of the employee. This contribution consists of 13.07% of the amount paid out.

On the part of the employer, the profit-sharing bonus is not considered a professional expense. These have to be categorised, therefore, under non-deductible costs. The employer must pay corporate taxes over the disbursed amount.

Example:

	Profit sharing bonus
Real costs employer	2580,00 €
Corporate tax (29%)	580,00 €
Price of cost	2000,00 €
Social security contribution employer	/
Gross bonus	2000,00 €
RSZ employee-contribution (13.07%) solidarity contribution	261,40 €
taxable	1738,60 €
taxes	-121,70 € (7 %)
net bonus	1616,90 €

7. BENEFITS IN KIND

7.1. PRICE REDUCTION

CONTENTS

If the company offers products or services against a reduced price.

ADVANCE TAX PAYMENT

Exempt if:

1. Object are made or traded by the employer.

2. Only for personal necessities.
3. Goods for everyday use or sustainable products of low monetary value.
4. The final price is not below the cost price (if higher, difference is taxed).

SOCIAL SECURITY

Exempt if:

1. Object are made or traded by the employer.
2. Product quantity does not exceed normal family usage.
3. Price reduction does not exceed 30%.
4. The final price is not below the cost price.

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Non-deductible

7.2. INTEREST-FREE LOAN/LOAN AGAINST REDUCED INTEREST RATE

CONTENTS

The employer can offer his employees an interest-free loan or a loan against a reduced interest rate.

ADVANCE TAX PAYMENT

The benefits are liable, the basis = established interest rate of the year the loan was made.

Note: To be noted on the tax form 281.10.

SOCIAL SECURITY

The benefits are liable: Difference between the normal interest rate and the interest rate the employer offers depending on the type of loan (mortgage/fixed interest rate, or not).

FISCALLY DEDUCTIBLE

Deductible

7.3. FREE DISPOSAL OF A HOUSE

CONTENTS

Making available a:

- House
- 1 room
- Electricity and/or heating

- Costs relating to gardeners, servants, chauffeurs

ADVANCE TAX PAYMENT

FREE DISPOSAL OF REAL ESTATE (OR PART THEREOF)

Cadastral income (KI) indexation coefficient 2024 : 2.1763

Site that has buildings: Allowance of 100/60 of the indexed KI

Site that has no buildings: Allowance of 100/90 of the indexed KI

- *Furnished home*: Previous rule increased by 2/3
- *Home abroad*: Taxable benefit = the probable rental value
- *Reduction in benefit*:
 - When moving into a house is mandatory, only a KI that meets the actual needs must be taken into account.
 - When a house is rented out against an abnormally low rent, the benefit must be reduced by the amount of rent already paid.

ROOM (WITH HEATING AND ELECTRICITY)

Allowance of 0.74 €/day or 266.40 €/year.

HEATING AND ELECTRICITY

Heating: 1090 €/year for employees, 2430 €/year for managers

Electricity: 550 €/year for employees, 1210 €/year for managers

DOMESTIC STAFF, CHAUFFEURS, GARDENERS...

5950 €/year per employee

SOCIAL SECURITY

Liable:

Room: Actual rent price

Room: 0.74 €/day allowance

Electricity and heating: Actual value (requires proof)

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Deductible

8. INSURANCE

8.1. GROUP INSURANCE

CONTENTS

An insurance financed by premiums:

- Exclusively employer contributions.
- Exclusively employee contributions deducted from wages.
- Combination of employer and employee contributions.

ADVANCE TAX PAYMENT

Employer: Exempt but 4.4% insurance tax

Employee: Exempt

Gross payment: Taxable between 10% and 20%

SOCIAL SECURITY

Employer: Exempt but RVP (State Pension Service): 8.86%

Employee: Exempt

Gross payment: RIZIV (National Institute for Sickness and Disability Insurance)
contribution: 3.55%
RVP solidarity deduction: 2% max.

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Employer: Deductible

Employee: Personal contributions are deductible

8.2. HOSPITALISATION INSURANCE

CONTENTS

An insurance financed by premiums:

- Exclusively employer contributions.
- Exclusively employee contributions deducted from wages.
- Combination of employer and employee contributions.

There are several types of hospitalisation insurances, e.g.:

- Solely payment of a flat-rate daily remuneration.
- Remuneration of medical and accommodation expenses (possibly limited to a maximum amount).
- Safeguard only if hospitalisation lasts longer than 24 hours, but there are single-day policies as well.

Remuneration can relate to all kinds of costs, e.g. honoraria, medicine, examinations and prosthetics. Sometimes the employee can expand insurances to include the partner and the children under the condition of paying a premium.

ADVANCE TAX PAYMENT

Exempt if:

- This is not to reimburse loss of income.
- The goal is exclusively to cover medical costs relating to daytime nursing, serious conditions or palliative home care.

The same ruling as in covering ambulatory medical costs.

Note: Employer: insurance tax of 9.25%

SOCIAL SECURITY

Exempt

RIZIV contribution: 10% collected by insurance company or national health service.

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Non-deductible

8.3. INDIVIDUAL PENSION COMMITMENTS

CONTENTS

An occasional, non-systematic pension commitment to 1 (or more) employee(s) and/or their beneficiaries.

Conditions:

1. Obligated to have an additional (collective) pension scheme for all employees.
2. Not in the 36 months before the employee leaves service in the interest of retirement/early retirement or 'canada dry'.
3. In writing through a pension agreement.
4. Through a pension fund or life insurance company.
5. Every year, the FSMA (Financial Services and Markets Authority) must be informed of the number of individual pension commitments per employee category, and evidence must be provided that an additional pension scheme for all employees is in place.

ADVANCE TAX PAYMENT

a. Contributions:

Exempt if a group insurance for all employees is in place.

A tax assimilated to stamp duty of 4.4%.

b. Payments:

- Participation in profits: Essentially exempt from tax.
- Interest: Taxed like the pension (progressive tax rates).
- Capital:
 - *Separate tax rate of 16.66%:* early retirement, from the age of 60, in the event of death (beneficiary).
 - *Separate tax rate of 10.09%:* legal retirement age.
 - *Separate tax rate up to 20%:* since 1 July 2013 dependent on age.

SOCIAL SECURITY

Employer contributions:

- 8.86% to the RVP

Payments to the employee:

- 3.55% for the RIZIV
- 0 to 2% for the RVP, the amount to be deducted varies according to:
 - The total gross amount of the additional pension.
 - Whether or not the beneficiary is single or head of the family.

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Conditions:

1. Deposits to the pension fund or insurance company of the EER (European Economic Area).
2. Payment as a result of retirement <80% last normal gross yearly wages.
3. Able to provide proof.
4. Deductible amounts: tot a maximum of 2610 €/year.

8.4. PENSION FUND

CONTENTS

The employer can take out a pension plan. This in addition to the legal retirement in order to guarantee an adequate level of income. The pension plan can be financed exclusively by employer contributions or a combination of employee and employer contributions.

There are three types:

- Fixed contributions: periodically, a fixed premium/percentage of the wages are deposited.
- Fixed performance: The premiums are paid according to the performance to be attained.
- Cash balance plan: The employer guarantees payment of the contributions + returns.

ADVANCE TAX PAYMENT

Not liable.

A tax assimilated to stamp duty of 4.40%.

SOCIAL SECURITY

Employer contributions:

- 8.86% for the RVP.

Payments to the employee:

- 3.55% for the RIZIV.
- 0 to 2% for the RVP, the amount to be deducted varies according to:
 - The total gross amount of the additional pension.
 - Whether or not the beneficiary is single or head of the family.

DEDUCTIBLE AS PROFESSIONAL EXPENSE

Conditions:

1. Deposits to the pension fund or insurance company of the EER (European Economic Area).
2. Payment as a result of retirement <80% last normal gross yearly wages.
3. Able to provide proof.
4. Amounts must be deposited in the implementation of a pension scheme.

Employee: Contributions give entitlement to tax reduction (minimum of 30% - maximum of 40%)