

	Current regime for income tax purposes	Current regime for social security purposes	New regime applicable as of 1 January 2018 for income tax and social security purposes
PC	EUR 180	EUR 180	EUR 72
Tablet	Real value (*)	EUR 180	EUR 36
Mobile phone	Real value (**)	EUR 150	EUR 36
Internet subscription	EUR 60	EUR 60	EUR 60
Phone subscription	Real value (**)	Incl. in BIK mobile phone	EUR 48

(*) In practice, often a taxable benefit-in-kind of EUR 180/year for a tablet or laptop.

(**) In practice, often a taxable benefit-in-kind of EUR 150/year for a mobile phone (incl. phone subscription)



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