



Global Employer Services Individual tax

Daily tax-free allowances for business trips within Belgium updated

Circular 2021/C/93 ([Dutch](#) | [French](#)) issued by the Belgian tax authorities on 18 October 2021 updates the amounts for the daily subsistence allowances paid by the government to its civil servants in connection with business trips within Belgium that may be received tax-free, subject to certain conditions. These lump-sum allowances can also be paid by employers (non-governmental organisations) to their workforce doing business trips within Belgium.

The indexed lump sum allowances apply as from 1 October 2021.

Type of cost	Amount
Daily allowance for trips meeting all three of the following criteria: <ul style="list-style-type: none"> • The trip lasts for at least six hours; • Lunch costs are not reimbursed or paid by, and lunch is not provided by, the employer or a third party; and • The trip does not result in any benefits that cover the expenses of lunch 	EUR 17.75
Monthly lump sum allowance (maximum 16 times the daily allowance)	EUR 284
Lodging allowance per night for business trips requiring an overnight stay in Belgium, provided hotel costs are not reimbursed and no other similar benefits are granted	EUR 133.18

The circular letter covers only the indexed daily allowances for **personal income tax purposes**. The amounts of the daily allowances accepted by the National

Social Security Office, together with the conditions for exemption from **social security contributions** differ and currently remain unchanged ([Dutch](#) | [French](#)).

Contacts

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