



Global Employer Services Reward & Mobility Alert

Daily tax-free allowances for Belgian business trips increased

Circular 2022/C/41 ([Dutch](#) | [French](#)) published by the Belgian tax authorities on 28 April 2022 updates the amounts of the daily subsistence allowances that may be paid by employers to their employees for business trips within Belgium. The daily allowances qualify as costs proper to the employer and are therefore exempt from tax. The indexed amounts apply as from 1 April 2022 and are as follows:

- Daily allowance for meal expenses: EUR 18.47 per day;
- Monthly allowance (maximum 16 times the daily allowance for a full-time employee): EUR 295.52 per month; and
- Additional daily allowance for accommodation costs: EUR 138.75 per night of an overnight stay.

Please see our previous tax alert of [26 October 2021](#) for more information.

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