



## Global Employer Services Reward & Mobility Alert

### FAQs on practicalities of wage tax exemption for employee education published

On 15 July 2022, the Belgian tax authorities published a circular letter ([Dutch](#) | [French](#)) in the form of frequently asked questions (FAQs) on the practicalities of operating the tax incentive measure providing an partial exemption from remitting wage withholding taxes to support employee education in Belgium.

The incentive has been in place since 1 January 2021 and is designed to reduce the total cost of training programmes provided by private employers who offer their employees more training hours than required under the mandatory education programme.

The incentive amounts to 11.75% of the total relevant remuneration (capped at EUR 3,500 for full-time employees and proportionally reduced for part-time employees) of all relevant employees for the month in which the training was completed. The incentive can be combined with other wage tax incentive measures, with the exception of the measure for sportsmen. For further details of the incentive, see our [tax alert](#) of 15 January 2021.

The FAQs provide useful practical guidance on how to apply the incentive along with several illustrative examples.

## Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

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