



Global Employer Services Reward & Mobility Alert

Opt-in forms for new tax regime for inbound taxpayers and researchers published

On 12 July 2022, the Belgian tax authorities published on their website both the **employer request form (and related additional information) and employee attestation** required as part of the opt-in procedure for employees working in Belgium prior to 1 January 2022 to apply for the new expatriate tax regime for inbound taxpayers and inbound researchers ([Dutch](#) | [French](#)). The necessary forms for new applications by individuals who started their Belgian employment on or after 1 January 2022 were published previously.

The tax authorities also have provided two further important clarifications, as follows:

Deadline for both new and opt-in applications extended

The deadline to submit applications to participate in the new regime to the Belgian tax authorities is extended to **30 September 2022** (from 31 July 2022). The extended deadline applies both to submissions of (i) new applications by employees eligible for the regime commencing their employment in Belgium on or after 1 January 2022 and (ii) opt-in applications by employers on behalf of expatriate employees already working in Belgium prior to 1 January 2022 who benefitted from the previous expatriate taxation regime, and are eligible to and wish to opt-in to the new regime.

Determination of salary threshold as part of opt-in application

In addition to the name of the employer, and the name and current employment details of the employee, the employer request form also requires a detailed overview of the employee's **annual gross compensation** for up to five previous years of employment in Belgium. This additional information for individuals who benefitted from the previous special tax regime for expatriates is required **to allow the authorities to determine whether the EUR 75,000 annual gross compensation threshold was met** during each of the income years 2017 to 2021 (where applicable).

The form also specifies, by way of example, the items that may be taken into account to determine annual gross compensation:

- Annual gross salary for the activities performed in Belgium before deduction of social security contributions but excluding costs proper to the employer;
- Holiday pay;
- Year-end premium;
- Taxable value of benefits in kind;
- Performance bonus; and
- Certain other items as specified by the employer.

When assessing if the EUR 75,000 threshold has been met, it is important to note that the Belgian tax authorities take the position that costs proper to the employer (even where determined on a lump sum basis according to the relevant administrative guidelines) do not form part of the total gross compensation. On the other hand, the tax authorities no longer require **deduction of the so-called "travel exclusion."**

Contacts

If you have any questions concerning this alert, please contact your usual Deloitte Global Employer Services team or:

- Piet Verswijver, pverswijver@deloitte.com, + 32 2 600 69 34
- Ralph Janssen, raljanssen@deloitte.com, + 32 2 600 69 36

For more information on the special tax status and latest updates visit our dedicated expat tax regime solutions page [New Expat Regime | Global Employer Services | Deloitte Belgium](#)

For general inquiries, please contact:
bedeloittetax@deloitte.com, + 32 2 600 60 00

Be sure to visit us at our website: [Deloitte Global Employer Services](#)

Stay tuned with the latest developments:

[Tax News and Insights](#) | [Deloitte Academy](#)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides industry leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175 plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s more than 345,000 people worldwide make an impact that matters at www.deloitte.com

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte Network”) is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2022 Deloitte Belgium

[Subscribe](#) | [Unsubscribe](#)