



## Global Employer Services Reward & Mobility Alert

### Minister of finance proposes update to the wage withholding tax calculation

On 25 August 2022, Belgium's minister of finance issued a press release ([Dutch](#) | [French](#)) confirming his intention to modernize the calculation of the wage withholding tax as from 1 January 2023. The aim is to align the amount of wage withholding tax calculated as closely as possible with the final tax liability of the individual taxpayer.

To achieve this, instead of working with the established fixed scales I, II, and III, the withholding tax calculation for salary, pension, and unemployment payments with a company supplement would become a sliding scale calculation based on the current "key formula."

Stakeholders are requested to prepare for the proposed changes.

#### 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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