



Global Employer Services Reward, Talent & Mobility Alert

Overview of key changes to salary forms 281.10 and 281.20 for income year 2021

The deadline for Belgian employers to submit to the tax authorities (via Belcotax) completed salary forms 281.10 ([Dutch](#) | [French](#)) for employees and 281.20 ([Dutch](#) | [French](#)) for directors for income year 2021 is 28 February 2022.

New model forms were published by the Belgian tax authorities in December 2021, followed by administrative guidance for employees ([Dutch](#) | [French](#)) and company directors ([Dutch](#) | [French](#)) on 28 January 2022. This alert summarises the most significant changes to the salary forms compared to those for the previous income year:

- The boxes have been renumbered as a result of changes to box 5. For example, box 6 for employees was previously box 9.
- **Box 5** has been simplified to allow employees and directors to be identified only by their national number, date and place of birth, or in the case of nonresidents, the tax identification number (NIF).
- **Box 18** (for employees) regarding **overtime** (*“Overuren die recht geven op een overwerktoeslag/Heures supplémentaires qui donnent droit à un sursalaire”*): a new section a. 1) b. has been added for overtime within sectors other than the construction sector, distinguishing overtime performed between 1 January 2021 and 30 June 2021 (code 312) and overtime performed between 1 July 2021 and 31 December 2021 (code 313).
- **Box 19** (for employees) and **box 12** (for company directors) regarding **voluntary overtime** (*“voor vrijstelling in aanmerking komende bezoldigingen voor vrijwillige overuren in kritieke sectoren tegen covid/rémunérations qui en entrent en ligne de compte pour l’exonération pour les heures supplémentaires volontaires prestées en raison de la pandémie du covid”*): a new distinction has been made

between the overtime performed between 1 January 2021 and 30 June 2021 in **critical sectors** and the overtime performed between 1 July 2021 and 31 December 2021 within the context of the laws and regulations adopted to support Belgium's economic recovery ("*relance*")

- **Box 24** (for employees) and **box 18** (for company directors) regarding **miscellaneous information** ("*Diverse inlichtingen/Renseignement divers*"):
 - For reimbursement of **costs proper to the employer/company**, additional boxes have been introduced:
 - Lump sum allowances that are based on "*ernstige normen/normes sérieuses*," (i.e., taking account of factors such as previous substantiated expense claims, procedures adopted by other companies in the sector, and other information relevant to establishing an appropriate amount): check "Yes" without reporting the amount (reporting the amount is a new obligation that applies as from income year 2022);
 - Other lump sum allowances: report the amount paid; and
 - Refunds based on expense receipts and supporting documentation: check "Yes" without reporting any amount;
 - A new option I) has been added to include the amount of **corona premium** paid; and
 - For company directors, a new option for consumption vouchers has been added.
- **Box 27** (for employees) and **box 20** (for company directors) have been added regarding the **special tax status for foreign executives (former expatriate regime)** ("*Buitenlands Kaderlid of vorser/Cadre ou chercheur étranger*"): if applicable, "Yes" should be checked and the total allowance should be reported, including the taxable salary as reported in box 6. a) for employees and box 6 for company directors under "*Detacheringsvergoeding/Indemnité de détachement*."

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