



Global Employer Services

Social security

Social security and tax treatment of enhanced employer assistance for teleworking aligned

The Belgian national social security authorities confirmed on 4 March 2021 ([Dutch](#) | [French](#)) that the principles set out in circular letter 2021/C/C20 ([Dutch](#) | [French](#)) issued by the tax authorities on 26 February 2021 determining the tax treatment of various types of assistance in respect of teleworking provided by employers apply also to determine the social security treatment. Broadly, the payment of certain home office allowances and the provision or reimbursement of office furniture and ICT equipment is neither a taxable benefit for employees nor subject to social security contributions.

The social security authorities explicitly refer to the tax authorities' circular letter where there is doubt as to the qualification of a cost reimbursement as remuneration (see our previous [alert](#) dated 2 March 2021).

Structural homeworking

According to the circular letter, an employer may grant a nontaxable home office allowance to an employee who works from home on a structural and regular basis.

The definition of structural homeworking requires the employee to work from home for the **equivalent of one day per week**. This can be one day per week, two half days a week, multiple days each week for a number of hours (e.g., two hours per day), or one week per month. This needs to be assessed on monthly basis.

Homeworking is regarded as nonstructural where:

- The employee works only a limited number of hours from home that are not sufficient to reach an average of one day per week assessed on a monthly basis;
- The employee is working from home outside normal working hours; or
- The employee is absent for one month.

Mandatory equipment provision/cost reimbursement for structural homeworking

Where collective bargaining agreement No. 85 applies, the employer is required to undertake the following for employees working from home on a structural basis:

- Provide, install, and maintain the necessary **equipment** needed for teleworking (e.g., PC/laptop); and
- Reimburse or pay the costs of an **internet connection** and telecommunication.

The employer is not, however, obliged to reimburse home office costs as included in the **lump-sum home office allowance** referred to in the circular letter.

It should be noted that “mobile” teleworkers are explicitly excluded from the collective bargaining agreement, but do appear to be within the scope of the circular letter and social security authorities’ announcement.

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