



Global Employer Services Reward & Mobility Alert

Lump sum allowances for employees increased

Two circulars published by the Belgian tax authorities on 14 September 2022 update the amounts of certain lump sum allowances that may be paid by employers to their employees. The increases are effective as from 1 September 2022.

Home office allowance

Circular 2022/C/83 ([Dutch](#) | [French](#)) updates the maximum monthly amount for the home office allowance payable to employees as a cost proper to the employer.

In accordance with the instruction issued by the National Social Security Office ([Dutch](#) | [French](#)), the maximum monthly amount has been increased to EUR 142.95 from EUR 140.15 (see our [Tax Alert](#) of 10 June 2022).

It should be noted that, in principle, the increase does not apply to home office cost allowances that are granted on the basis of a tax ruling, as the terms of these rulings include the non-indexation of the cost allowances for the entire duration of the ruling.

Allowances for Belgian business trips

Circular 2022/C/84 ([Dutch](#) | [French](#)) updates the amounts of the daily subsistence allowances that may be paid by employers to their employees for business trips within Belgium.

The daily allowances qualify as costs proper to the employer and are therefore exempt from personal income tax, and partially exempt from social security contributions. The indexed allowance amounts are as follows:

- Daily allowance for meal expenses: EUR 19.22 per day;
- Monthly allowance (subject to a maximum of 16 times the daily allowance for a full-time employee): EUR 307.52 per month; and
- Additional daily allowance for accommodation costs: EUR 144.16 per night of an overnight stay.

Please see our previous [Tax Alert](#) of 26 October 2021 for more information.

Deloitte Belgium is available to help you evaluate your expense policy based on the published administrative guidelines, and review your processes—considering the acceptable thresholds, the increased cost of living, and budgetary constraints—aligning them with your company's talent agenda.

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