



Global Employer Services

Individual tax

Updated daily lump sum allowances for business trips abroad

The 15 September 2017 Ministerial Decree updates the daily lump sum allowance amounts ("per diem") paid to civil servants for business trips abroad.

Per diem allowances

Private sector employers can pay daily lump-sum allowances for business trips abroad. In order to determine that lump-sum amount, they could rely on the per diem allowances granted in the public sector for business trips abroad exceeding 10 consecutive hours. Provided that this allowance amount does not exceed the reference amount used in the public sector, it is deemed an appropriate refund for a cost proper to the employer. Consequently, it is not considered as remuneration and can be paid tax-free.

The per diem typically covers expenses incurred during a business trip, such as meals, beverages, tips and other small expenses (e.g. cloakroom, toilet). It does not cover hotel and travel costs (airplane or train tickets). The expenses refunded with the lump-sum allowance can no longer be reimbursed based on expense notes.

When an employer refunds the hotel bill, which already includes meals and other expenses, the daily per diem should be lowered as follows:

- 15% for breakfast
- 35% for a lunch
- 45% for dinner

- 5% for other small expenses

The per diem amount should be halved for the departure/return day.

The lump sum allowances amount vary from country to country. An overview of the applicable lump sum allowances per country can be found [in this link](#).

The allowance granted depends on the business trip's duration:

- **Category 1:** Per diems for business trips of maximum 30 days
- **Category 2:** Per diems for business trips exceeding 30 days (+/- 60% of the per diems of Category 1)

Entry into force

The updated amounts are applicable from 1 October 2017.

Contacts

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