



Global Employer Services

Individual tax

Decrease of the taxable benefit-in-kind for mobile phone, PC, tablet and internet subscription

During a [press conference](#) on 25 October 2017, the Minister of Finance announced the simplification of the lump sum valuation of IT related devices made available to employees or directors. The Minister indicated that the new simplified rules would be applicable from 1 January 2018.

Proposed changes

A draft Royal Decree will be issued and will include two measures.

The first is a decrease of the benefit-in-kind taxable amount for specific IT related devices, namely mobile phones, smartphones, laptops and internet subscriptions.

Based on the press announcement, the second measure will see the new lump sum valuation aligned with income tax and social security legislations, a simplification likely to be welcomed by many.

	Current regime for income tax purposes	Current regime for social security purposes	New regime applicable as of 1 January 2018 for income tax and social security purposes
PC	EUR 180	EUR 180	EUR 72

Tablet	Real value (*)	EUR 180	EUR 36
Mobile phone	Real value (**)	EUR 150	EUR 36
Internet subscription	EUR 60	EUR 60	EUR 60
Phone subscription	Real value (**)	Incl. in BIK mobile phone	EUR 48

(*) In practice, often a taxable benefit-in-kind of EUR 180/year for a tablet or laptop.

(**) In practice, often a taxable benefit-in-kind of EUR 150/year for a mobile phone (incl. phone subscription)

Impact

The alignment of the benefit's value, for social security purposes, with the decreased value, to be considered for tax purposes, will result in a slight decrease of the total social security charge for the employer.

At the same time, the decreased lump sum value of the taxable benefits in kind will also result in an increased net remuneration for employees.

The alignment of the lump sum amount with tax and social security legislations is a positive development, as this avoids unnecessary complexities and risks of error in payroll processing. It also provides taxpayers with greater legal certainty and clarity of the rules.

Contacts

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