

## Individual tax alert

### News you can count on



29 January 2014

#### Deloitte Representation Allowances Compass

Lump sum cost allowances are not subject to social security contributions and taxes, provided that the employer can demonstrate that the reimbursed lump sum expenses represent the actual costs incurred by the employees/directors and that the lump sum amounts are established according to reasonable standards.



In order to determine the reasonable standards in each industry, Deloitte has developed a specific benchmark based on numerous administrative decisions issued by the Belgian tax authorities over the 5 last years. Accessing the **Representation Allowance Compass** will give you a fair idea of the amounts usually reimbursed in a specific industry sector, according to the latest state of the administrative practice.

#### Contact

Any questions concerning the items in this publication? Please contact your usual tax consultant at our Deloitte office in Belgium or:

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