



Global Employer Services

Individual tax

Employer gifts given at qualifying milestones: increased amounts

On 4 May 2018, the Council of Ministers approved a draft Royal Decree updating gift amounts that can be given by employers to their employees at qualifying milestones; namely year-end holidays, honourable awards, retirement and marriage ([Dutch](#) | [French](#)).

Overview

The updated amounts are as follows:

Gift occasion	Current amount (EUR)	Updated amount (EUR)
Saint Nicholas/Christmas/New year	35	40
Honourable award	105	120
Retirement:		
- Per year of employment	35	45
- Minimum	105	875
- Maximum	120	1,000
Marriage or legal cohabitation	200	245

Next steps

The Royal Decree draft will be submitted to the Council of State for advice.

Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

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