



## 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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