



## Individual tax alert

### Belgium

## Meal Vouchers and non-recurring result-tied bonuses – maximum amounts increased

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The council of Ministers has approved two draft Royal Decrees on meal vouchers and non-recurring result-tied bonuses. The measures outlined in these draft Royal Decrees should be ready for implementation by the social partners within companies/sectors by 1 January 2016. This is within the agreed timeframe with respect to wage development for 2015-2016.

Both draft Royal Decrees have been transferred to the Council of State for advice. They provide the following:

#### Meal Vouchers

The first draft Royal Decree foresees in an increase of the regulatory maximum value of meal vouchers amounting to EUR 1. As such, the maximum amount of employer contribution is raised from EUR 5.91 to EUR 6.91 per voucher. This means that the maximum value of a meal voucher will increase to EUR 8.00, including a minimum contribution of EUR 1.09 by the employee.

#### Non-recurring result-tied bonuses

The second draft Royal Decree foresees in an increase of the non-indexed cap amounts of non-recurring result-tied bonuses from EUR 3,100 to EUR 3,169.

#### Contacts

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