



## Individual tax alert

### Belgium

## New measures and developments in personal income tax - Tax incentive for night or shift work

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The Recovery Act of 15 May 2014 announced two increases for the exemption from withholding tax payment:

- From 15.60% to 18.00% as of 1 January 2015;
- 20.40% as of 1 January 2017;

However, in a program-law dated 19 December 2014 ([Dutch](#) | [French](#)), it has been decided to postpone the increase initially foreseen for 2015.

Going forward, the following percentages must be taken into account:

- 15.60% until 31 December 2015;
- 20.40% as of 1 January 2016;
- 22.80% as of 1 January 2019.

Furthermore, for companies where continuous night or shift work is performed, the abovementioned percentages of withholding tax exemption are increased by 2.20%.

### 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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