



## Global Employer Services Individual tax

### New wage tax exemption for employee education introduced

Legislation enacted on 20 December 2020 and published on 30 December 2020 ([Program Law Art. 13](#) | [Parliamentary work](#)) introduces a new partial exemption from remitting wage withholding taxes as from 1 January 2021 to support employee education in Belgium. The incentive is designed to reduce the total cost of training programs offered by private employers to their workforce in addition to the mandatory education program.

The initiative is aligned with the federal government's policy of emphasising and encouraging lifelong learning to enable employees to develop and maintain their knowledge and productivity, and improve their flexibility and competitiveness in the labour market.

The partial wage withholding tax exemption amounts to 11.75% of the ordinary monthly remuneration (capped at EUR 3,500 for full-time employees) for the month in which the additional education takes place. Where the education program takes place over two (or more) consecutive months, the exemption is based on the remuneration for the month in which the program ends.

Employers can benefit from the measure in respect of all employees who have been employed for six months as at the date of commencement of the education program, and who participate in at least 10 days of training (in addition to the mandatory education program) within a period of 30 consecutive calendar days. In case of part-time employment, the required amount of additional education days is prorated.

For an employer who qualifies as a "small enterprise" (as defined in the company code) the requirements are at least five days of training in a period of 75 consecutive days.

The period of 30 consecutive days is adjusted to 60 days for employers where work is organised in shifts or during the night and who pay a shift premium (For further information about the tax incentive for night and shift work, please [see our brochure](#)).

The number of uninterrupted periods of 30 (or 60 or 75, as appropriate) calendar days during which the education eligible for the incentive takes place is limited to 10 periods per employee with the same employer.

To be eligible for the partial exemption, training must meet the requirements specified in article 9 of the law of 5 March 2017, and qualify as a business expense in the hands of the employer.

The eligibility criteria, together with the practical procedures for implementing the measure and eventually combining it with other available wage tax exemptions (such as those for night and shift work, research and development, work in the construction sector, employment in support zones, etc) are complex and require careful consideration.

Deloitte's payroll incentives team can guide you through the necessary steps to ensure smooth and appropriate implementation.

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## Contacts

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