



Global Employer Services Individual Tax Alert

Wage tax exemption for overtime (art. 275/1 ITC): Royal decree published

We reported in our previous [tax alert](#) that the law of 23 March 2019 has temporarily increased from 130 to 180 hours (for remuneration paid during the period from 1 January 2019 to 31 December 2020) the amount of tax-efficient overtime that can be paid to employees.

A Royal Decree ([NL](#) | [FR](#)) dated 23 August 2019 (published in the Belgian Official Journal on 16 September 2019) specifies the codes to be used in the withholding tax return while making use of this exemption from payment of the withholding tax.

The various codes to be used in the WHT returns will allow the authorities to have an accurate view on which employers are using which type of temporary increased overtime measures and related wage tax incentives.

Finally, we would like to [remind](#) employers who have failed to claim a wage tax exemption for income year 2018 that they can still do so relatively simply and spontaneously until 27 September 2019 by correcting their withholding tax returns through FinProf. After this deadline, employers who still want to claim retrospectively a wage tax incentive for income year 2018 will need to file a formal tax claim.

Contacts

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