



Global Employer Services

Individual tax

Tax exempt lump-sum allowance for home office costs possible without a ruling

The Belgian tax authorities have confirmed in a new Circular Letter ([Dutch](#) | [French](#)) that a tax exempt lump-sum home office allowance is possible (without a ruling) under the below conditions:

- Maximum allowance of EUR 127 or EUR 129.48 (as of 1 April 2020) per month;
- Only for employees that are effectively, regularly and structurally working from home, i.e. at least 5 working days per month;
- The same amount needs to be granted to all employees working from home regularly and structurally, including part-time employees; and
- To prevent allowance overuse, it cannot be combined with any other office allowances.

The home office allowance is deemed to cover office costs in the employee's residence, i.e. costs related to the supply and use (including rent and any depreciation) of desks, printers and other computer equipment, office supplies, utilities such as water, electricity and heating, as well as costs for maintenance, insurance, property tax, etc.

Interestingly, in contradiction to the ruling commission's position, the amount should not be adapted proportionately for part-time work or for different function levels. A pro rata reduction is required for a salary split.

When is a ruling for costs proper to the employer recommended?

- The home office allowance varies per function level;
- Other lump-sum cost allowances are also reimbursed; or
- The employer aims to grant other home office costs.

Contacts

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