



## Global Employer Services

### Individual tax

#### Updated daily lump sum allowances for business trips abroad

In the Circular Letter of 12 September 2018 (2018/C/109 – [Dutch](#) | [French](#)), the tax authorities have confirmed that the private sector can rely on the daily allowances used in the public sector to reimburse the costs incurred by employees/directors during foreign business trips exceeding ten consecutive hours.

The lump sum allowances amount vary from country to country. An overview of the applicable lump sum allowances per country can be found on the annex to circular 2018/C/109 ([Dutch](#) | [French](#)). The updated amounts are applicable as from 6 July 2018.

#### More information

Provided that the lump sum reimbursement does not exceed the reference amount used in the public sector, it is deemed an appropriate refund for a cost proper to the employer. Consequently, it is not considered as remuneration and can hence be paid tax-free.

The per diem typically covers expenses incurred during a business trip, such as meals, beverages, tips and other small expenses (e.g. cloakroom, toilet). It does not cover hotel and travel costs (airplane or train tickets). The expenses refunded with the lump-sum allowance can no longer be reimbursed based on expense notes.

When an employer refunds the hotel bill, which already includes meals and other expenses, the daily per diem should be reduced as follows:

- By 15% for breakfast
- By 35% for a lunch
- By 45% for dinner
- By 5% for other small expenses

The per diem amount should be halved for the departure or return day.

The allowance granted depends on the business trip's duration:

- **Category 1:** per diems for business trips of maximum 30 days
- **Category 2:** per diems for business trips exceeding 30 days (+/- 60% of the per diems of Category 1)

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## Contacts

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