



Global Employer Services COVID- 19 | Individual tax

Wage tax incentive for shift work unaffected by temporary social distancing adjustments in shift work schedules

The application of the wage tax incentive for shift work is subject to multiple conditions. One of these conditions is that the work should be organised in specific shift arrangements:

- The work is carried out in at least two shifts with at least two employees
- The teams complete the same work in terms of both content and scale
- The teams succeed each other without interruption
- There is no work schedule overlap of more than 25% between successive teams

Reference is made to the work schedule as indicated in the work regulation (unless there are systematic deviations in practice).

Following the COVID-19 pandemic, the tax authorities published additional guidelines for shift workers ([Dutch](#) | [French](#)). These guidelines introduce an administrative tolerance, stating that temporary adjustments to shift work schedules in the work regulation, to meet social distancing requirements (e.g. adding a short break between two successive teams), do not prohibit the continued benefit of the wage tax exemption for shift work.

More information on the wage tax exemption for night and shift workers is available in the recorded webinar "[Are you sure your company benefits from all available payroll incentives?](#)" and the [online brochure](#).

Deloitte's Global Employer Services team is readily available to check whether a company's organisation of shift work meets the tax definition and whether all required conditions are met to benefit from the partial wage tax exemption. This tax incentive does not alter worker remuneration and constitutes an immediate additional cash flow for the employer.

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:

- Frédéricq Jacquet, frjacquet@deloitte.com, + 32 2 600 65 29
- Liesbeth Rogiers, lrogiers@deloitte.com, +32 2 600 69 55

For general inquiries, please contact:
bedeloittetax@deloitte.com, + 32 2 600 60 00

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