



## Individual tax alert

### Belgium

## Tax threshold amounts published for income year 2015

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The tax threshold amounts for income year 2015 (tax year 2016) have been published in the Belgian Official Journal.

Compared to last year, the thresholds only differ slightly or have not changed at all. The reasons for this are two-fold:

- The limited inflation in 2014 (in combination with the rounding rules mentioned in the Belgian income tax code); and
- The Belgian government's decision not to index certain fiscal expenses for 4 years (until income year 2017, tax year 2018)

Due to this decision, the following thresholds remain the same:

- Exempted interests on savings accounts
- Tax deduction for pension savings
- Tax deduction for long-term savings

### 6<sup>th</sup> state reform

The consequences of the 6<sup>th</sup> state reform, i.e. the regionalisation of different tax deductions, are already noticeable.

The tax credit for the only and main dwelling ('woonbonus') will no longer be subject to indexation in the Flemish region and is set at EUR 3,040 or EUR 2,280. The tax credit amount is determined by the loan's conclusion date: before or after 2015.

The tax credit for measures against burglary and fire will cease to exist in the Flanders and Walloon regions.

### Lump sum professional expenses

Employees opting for the lump sum amount of professional expenses will be able to benefit from increased amounts.

Reference is made to our [Tax Alert of 14 January 2015](#) for a more extensive explanation on these 2 topics.

*Attachment – overview of the tax threshold amounts for income years 2014 and 2015*

	Income year 2014 Tax year 2015	Income year 2015 Tax year 2016
<b>Tax brackets</b>		
25% up to	EUR 8,680	EUR 8,710
30% up to	EUR 12,360	EUR 12,400
40% up to	EUR 20,600	EUR 20,660
45% up to	EUR 37,750	EUR 37,870
50% above	EUR 37,750	EUR 37,870
<b>Professional expenses – maximum lump sum amount</b>		
Employees	EUR 3,950	EUR 4,090
Liberal profession	EUR 3,950	EUR 3,960
Company directors	EUR 2,370	EUR 2,380
<b>Lump sum tax free amount</b>		
Basic amount	EUR 7,070	EUR 7,090
1 dependent child	EUR 1,500	EUR 1,510
2 dependent children	EUR 3,870	EUR 3,880
3 dependent children	EUR 8,670	EUR 8,700
4 dependent children	EUR 14,020	EUR 14,060
<b>Remuneration and car</b>		
Non recurring Result-tied bonus	EUR 2,722	EUR 2,722
Minimum benefit in kind company car	EUR 1,250	EUR 1,250
Exempted amount for commuting	EUR 380	EUR 380
<b>Tax credit for only and main dwelling</b>		
Basic amount Brussels region and Walloon region	EUR 2,280	EUR 2,290
Basic amount Flanders region active loans	EUR 2,280	EUR 2,280
Basic amount Flanders region loans as of 1 January 2015	N/A	EUR 1,520
Increase first 10 years	EUR 760	EUR 760
Allowance more than 3 children	EUR 80	EUR 80
<b>Tax credits</b>		
PWA and service cheques	EUR 1,400	EUR 1,400
Roof isolation	EUR 3,040	EUR 3,050
Interests saving account	EUR 1,880	EUR 1,880
Long-term saving	EUR 2,260	EUR 2,260
Pension savings	EUR 940	EUR 940

TASC-Car

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## 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:

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