



Individual tax alert

Belgium

Tax threshold amounts published for income year 2015

A wealth of tax information within your fingers' reach
Discover Deloitte's apps



Belgium app



Global tax app

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

6th state reform

The consequences of the 6th 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
Tax brackets		
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
Professional expenses – maximum lump sum amount		
Employees	EUR 3,950	EUR 4,090
Liberal profession	EUR 3,950	EUR 3,960
Company directors	EUR 2,370	EUR 2,380
Lump sum tax free amount		
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
Remuneration and car		
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
Tax credit for only and main dwelling		
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
Tax credits		
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

Click [here](#) to calculate your applicable company car benefit in kind for 2015.

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:

- Joël Lebersorg, jlebersorg@deloitte.com, + 32 2 600 68 42
- Geert Verberckt, gverberckt@deloitte.com, + 32 2 600 67 40
- Frédéricq Jacquet, frjacquet@deloitte.com, +32 2 600 65 29

For general inquiries, please contact:

bedeloittetax@deloitte.com, + 32 2 600 60 00

Be sure to visit us at our website: <http://www.deloitte.com/be/tax>



Deloitte Belgium
Berkenlaan 8A, 8B, 8C
1831 Diegem
Belgium

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 200,000 professionals are committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

Click [here](#) to (un)subscribe or modify your subscription.

© 2015. For information, contact Deloitte Belgium.