



## Global Employer Services

### Individual tax

## Temporary increase in monthly tax-free teleworking allowance announced

A press release ([Dutch](#) | [French](#)) issued by the Belgian Minister of Finance on 12 February 2021 announced several new tax measures intended to continue to support individuals and companies in response to the COVID-19 pandemic, including an increase in the maximum tax-free monthly allowance for teleworking.

As mentioned in our previous [alert](#) dated 6 August 2020, based on circular letter 2020/C/100 issued on 14 July 2020 ([Dutch](#) | [French](#)), a tax-free monthly allowance of a maximum of EUR 129.48 can be granted to employees performing regular and structural telework (i.e., at least five days per month). An employer must grant the same amount to all qualifying employees.

The Minister of Finance has now confirmed that a **monthly allowance** for teleworking may continue to **be granted free of tax to employees after changes to working practices necessitated by the COVID-19 pandemic are no longer required** if the employer agrees and certain conditions are met. Although not stated explicitly, it is assumed that these will be the conditions set out in the earlier circular letter.

In addition, the minister has indicated that the **maximum amount of the teleworking allowance will be increased temporarily for the second quarter of 2021 (i.e., as from 1 April 2021 through 30 June 2021)** to EUR 144.31 (from EUR 129.48) for employees and company directors and to EUR 40 (from EUR 20) for civil servants.

The press release also announces that **it will be possible for employers to facilitate the provision of home office furniture and office equipment in a tax-free manner**, either by providing employees with the required furniture and equipment or by compensating employees for business use of privately owned

furniture and equipment. The date from which this will apply has yet to be confirmed. How this will relate to the teleworking allowance requires clarification from the tax authorities since “double use” is not allowed, i.e., the legislation prohibits an employer from effectively reimbursing a cost twice.

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