



Global Employer Services COVID- 19 | Individual tax

Tax treatment of face masks and hand gel provided or reimbursed to employees confirmed

On 22 February 2022, the Belgian tax authorities published circular letter 2021/C/15 ([Dutch](#) | [French](#)) clarifying the tax treatment of face masks and hand gel provided or reimbursed by an employer to its employees.

Face masks and hydroalcoholic hand gel **provided by an employer** to its employees do **not qualify as a taxable benefit in kind** where:

- Their use is **mandatory** in the workplace, or when commuting or traveling for business purposes via public transport; and
- The number of face masks and/or amount of hand gel provided is **proportionate** to the needs of the employee during working hours, having regard to the commute and any business travel via public transport.

However, where face masks and hand gel are purchased by the employee and **reimbursed by the employer** (via a lump sum payment or expense receipts) the reimbursement by the employer is regarded as a **taxable benefit**, unless the employer is not able to provide the equipment directly (e.g., where the employee works abroad).

The employer may, however, contribute to the **maintenance costs** of reusable face masks for which a lump sum amount of **EUR 0.2 per week** is accepted by the authorities.

The circular aligns the tax authorities' position with that of the National Social Security office.

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

For general inquiries, please contact:

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

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