

## Some new tax amounts as of 1 January 2024

On 1 January 2024, a number of tax amounts were adjusted in line with indexation mechanisms. Learn about them below (subject to confirmation by FPS Finance), along with some tax amounts that do not change or change at another point in time.

| Assessment year<br>Income year  | 2024<br>2023                              | 2025<br>2024                          |
|---|---|---------------------------------------|
| <b>Maximum amount of net means of subsistence:</b>  |   |                                       |
| - Basic amount  | 3,820.00                                  | 3,980.00                              |
| - Dependent children (joint tax assessment)   | 7,010.00                                  | 7,290.00                              |
| - Dependent children of a single person   | 7,010.00                                  | 7,290.00                              |
| - Disabled dependent children of a single person  | 7,010.00                                  | 7,290.00                              |
| <b>Minimum amount of deductible expenses in relation to basic means of subsistence</b>  | 530.00                                    | 550.00                                |
| <b>Maximum amount of maintenance payments allocated to children that are not basic means of subsistence</b>                                     | 3,820.00                                  | 3,980.00                              |
| <b>Maximum amount of payments allocated to students that are not basic means of subsistence</b>   | 3,190.00                                  | 3,310.00                              |
| <b>Exemption for additional personnel:</b>  |   |                                       |
| - Exempt trading and non-trading profit for each additional low-wage personnel unit employed in Belgium   | 6,970.00                                  | 7,250.00                              |
| - Exempt trading profit for each additional personnel unit employed in Belgium for scientific research or for export                            | 18,720.00                                 | 19,480.00                             |
| <b>Deductible expenditure</b>   |   |                                       |
| Exemption for employment of first domestic staff:   |   |                                       |
| - Minimum amount of pay   | 4,590.00                                  | 4,770.00                              |
| - Maximum amount of reduction   | 7,840.00                                  | 8,160.00                              |
| <b>Employer contribution to commuting expenses:</b>   |   |                                       |
| - Exemption amount of payments as reimbursement of travel cost expenses relative to commuting (use of private vehicle)                          | 470.00                                    | 490.00                                |
| - Exemption of bicycle allowance (amount/km)  | 0.27                                      | 0.35                                  |
| Maximum amount/income year  | -   | 2,500                                 |
| <b>Social benefits: Maximum amount of employer contribution to purchase price paid by the employee for the purchase of certain IT equipment</b> | 1,030.00                                  | 1,070.00                              |
| <b>BENEFITS OF ANY KIND:</b>  |   |                                       |
| - Free meals (domestic staff):  |   |                                       |
| • breakfast   | 198.00                                    | 198.00                                |
| • lunch   | 392.40                                    | 392.40                                |
| • dinner  | 302.40                                    | 302.40                                |
| - Free meal for mariners and construction workers removed from site (amount per day actually worked)  | 2.48                                      | 2.48                                  |
| - Free provision of heating and electricity   |   |                                       |
| • <i>Management staff and company officers:</i>   |   |                                       |
| heating   | 2,330.00                                  | 2,430.00                              |
| electricity (other than heating)  | 1,160.00                                  | 1,210.00                              |
| • <i>Other recipients:</i>  |   |                                       |
| heating   | 1,050.00                                  | 1,090.00                              |
| electricity (other than heating)  | 520.00                                    | 550.00                                |
| - Free availability of servants, domestic staff, chauffeurs, gardeners, etc. per workman employed full time                                     | 5,950.00                                  | 5,950.00                              |
| - Free availability of a room (incl. sleeping quarters, heating, lighting)  | 266.40                                    | 266.40                                |
| - Personal use of a fixed or mobile PC provided free of charge (per device)   | 72.00                                     | 72.00                                 |
| - Personal use of a tablet or GSM provided free of charge (per device)  | 36.00                                     | 36.00                                 |
| - Personal use of a fixed or mobile telephone services subscription provided free of charge   | 48.00                                     | 48.00                                 |
| - Personal use of a fixed or mobile Internet connection provided free of charge (regardless of the number of devices)                           | 60.00                                     | 60.00                                 |
| - Minimum amount benefit of any kind company car  | 1,540.00                                  | 1,600.00                              |
| <b>Company managers</b>   |   |                                       |
| - Revaluation coefficient for reclassification of rental income obtained from the company by its officers                                       | 5.37                                      | 5.46                                  |
| <b>Reimbursement of costs proper to the employer</b>  |   |                                       |
| - Quarterly kilometre allowance for use of private vehicle for business purposes (amount/km)  | 0.4259<br>(01.10.2023-<br>31.12.2023 (8)) | 0.4269<br>(01.01.2024-<br>31.03.2024) |
| - Annual kilometre allowance for use of private vehicle for business purposes (amount/km)   | 0.4280<br>(01.07.2023-<br>30.06.2024)     |                                       |
| <b>Exemption from advance payment of withholding tax when working in shifts in construction works</b>   |   |                                       |
| - Minimum gross hourly wage   | 16.02                                     | 16.67                                 |