

## A few new fiscal amounts effective 01.01.2022

On 01.01.2022, a number of fiscal amounts have been adjusted in line with indexation mechanisms (amounts confirmed by the Tax administration).

Assessment year Income year	2022 2021	2023 2022
<b>Maximum amount of net means of subsistence:</b>		
- basic amount	3,410.00	3,490.00
- dependent children of a single person	4,920.00	5,040.00
- disabled dependent children of a single person	6,240.00	6,400.00
<b>Minimum amount of deductible expenses in relation to basic means of subsistence</b>	470.00	480.00
<b>Maximum amount of maintenance payments granted to children that are not basic means of subsistence</b>	3,410.00	3,490.00
<b>Maximum amount of payments granted to students that are not basic means of subsistence</b>	2,840.00	2,910.00
<b>Exemption for additional personnel:</b>		
- Exempt trading and non-trading profit for each additional low-wage personnel unit employed in Belgium	6,200.00	6,360.00
- Exempt trading profit for each additional personnel unit employed in Belgium for scientific research or for export	16,680.00	17,090.00
<b>Deductible expenditure</b>		
Exemption for employment of first domestic staff:		
- Minimum amount of pay	4,090.00	4,190.00
- Maximum amount of reduction	7,840.00	7,840.00
<b>Employer contribution to commuting expenses:</b>		
- Exemption amount of payments as reimbursement of travel cost expenses relative to commuting (use of private vehicle)	420.00	430.00
- Exemption of bicycle allowance (amount per km)	0.24	0.25
<b>Employee benefits: Maximum amount of employer contribution to purchase price paid by the employee for the purchase of certain IT equipment</b>	920.00	940.00
<b>Fringe benefits:</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	2,080.00	2,130.00
electricity (other than heating)	1,030.00	1,060.00
• <i>Other recipients:</i>		
heating	930.00	960.00
electricity (other than heating)	470.00	480.00
- 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 mobile phone provided free of charge (per device)	36.00	36.00
- Personal use of a fixed or mobile telephone subscription free of charge	48.00	48.00
- Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices)	60.00	60.00
- Minimum amount of company car fringe benefit	1,370.00	1,400.00
<b>Company officers</b>		
- Revaluation coefficient for reclassification of rental income obtained from the company by its officers	4.63	4.86
<b>Reimbursement of costs properly due by the employer</b>		
- Kilometre allowance for use of private vehicle for business purposes (amount per km)	0.3542 (01.07.2020- 30.06.2021)	0.3707 (01.07.2021- 30.06.2022)