A few new fiscal amounts effective 01.01.2023

On 01.01.2023, a number of fiscal amounts have been adjusted in line with indexation mechanisms (subject to confirmation by the Tax administration).

Maximum amount of net means of subsistence: - basic amount - basic amount - dependent children of a single person - disabled dependent children of a single person - disabled dependent children of a single person - fo,400.00 - fo,500.00 - fo,500.00 - fo,900.00 - fo,100.00 - fo,100.
- basic amount - dependent children of a single person - disabled dependent children of a single person - disable dependent children of single person - disable dependent children of a single person - disable dependent children - disable dependent children - disable dependent children - disable dependent children of a single person - disable dependent children
- dependent children of a single person disabled dependent children of a single person Minimum amount of deductible expenses in relation to basic means of subsistence Maximum amount of maintenance payments granted to children that are not basic means of subsistence Maximum amount of payments granted to students that are not basic means of subsistence Maximum amount of payments granted to students that are not basic means of subsistence Exemption for additional personnel: Exempt trading and non-trading profit for each additional low-wage personnel unit employed in Belgium for scientific research or for export Deductible expenditure Exemption for employment of first domestic staff: Minimum amount of pay Maximum amount of pay Maximum amount of reduction Exemption for employment of first domestic staff: Exemption for employment of first domestic staff: Exemption for of expenditure Exemption for employment of pay Maximum amount of pay for expenses: Exemption amount of payments as reimbursement of travel cost expenses relative to commuting (use of private vehicle) Exemption of bicycle allowance (amount per km) Exemption of bicycle allowance (amount per km) Exemption of bicycle allowance for the purchase of certain IT equipment Free meals (domestic staff): Bereakfast Bereakfas
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electricity (other than heating) 1,060.00 1,160.00
Other recipients:
heating 960.00 1,050.00
electricity (other than heating) 480.00 520.00
- 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 72.00 72.00
device)
- Personal use of a tablet or mobile phone provided free of charge (per 36.00 36.00
device)
- 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
- 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 1,400.00 1,540.00
Company officers
- Revaluation coefficient for reclassification of rental income obtained 4.86
from the company by its officers
Reimbursement of costs properly due by the employer (identification of private subject for hosing a pr
- Kilometre allowance for use of private vehicle for business purposes (01.10.2023- (01.01.2023-
(amount per km) (01.10.2022 (31.03.2023) 31.03.2023)