

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).

Assessment year Income year	2023 2022	2024 2023
Maximum amount of net means of subsistence:		
- basic amount	3,490.00	3,820.00
- dependent children of a single person	5,040.00	5,520.00
- disabled dependent children of a single person	6,400.00	7,010.00
Minimum amount of deductible expenses in relation to basic means of subsistence	480.00	530.00
Maximum amount of maintenance payments granted to children that are not basic means of subsistence	3,490.00	3,820.00
Maximum amount of payments granted to students that are not basic means of subsistence	2,910.00	3,190.00
Exemption for additional personnel:		
- Exempt trading and non-trading profit for each additional low-wage personnel unit employed in Belgium	6,360.00	6,970.00
- Exempt trading profit for each additional personnel unit employed in Belgium for scientific research or for export	17,090.00	18,720.00
Deductible expenditure		
Exemption for employment of first domestic staff:		
- Minimum amount of pay	4,190.00	4,590.00
- Maximum amount of reduction	7,840.00	7,840.00
Employer contribution to commuting expenses:		
- Exemption amount of payments as reimbursement of travel cost expenses relative to commuting (use of private vehicle)	430.00	470.00
- Exemption of bicycle allowance (amount per km)	0.25	0.27
Employee benefits: Maximum amount of employer contribution to purchase price paid by the employee for the purchase of certain IT equipment	940.00	1,030.00
Fringe benefits:		
- 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	2,130.00	2,330.00
electricity (other than heating)	1,060.00	1,160.00
• <i>Other recipients:</i>		
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 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	1,400.00	1,540.00
Company officers		
- Revaluation coefficient for reclassification of rental income obtained from the company by its officers	4.86	
Reimbursement of costs properly due by the employer		
- Kilometre allowance for use of private vehicle for business purposes (amount per km)	0.4201 (01.10.2022- 31.12.2022)	0.4259 (01.01.2023- 31.03.2023)