

A few new fiscal amounts effective 01.01.2019

On 01.01.2019, a number of fiscal amounts were adjusted in line with indexation mechanisms.

| Assessment year Income year | 2019 2018 | 2020 2019 |
|---|---------------------------------------|---------------------------------------|
| Maximum amount of net means of subsistence: | | |
| - basic amount | 3,270.00 | 3,330.00 |
| - dependent children of a single person | 4,720.00 | 4,810.00 |
| - disabled dependent children of a single person | 5,990.00 | 6,110.00 |
| Minimum amount of deductible expenses in relation to basic means of subsistence | 450.00 | 460.00 |
| Maximum amount of maintenance payments granted to children that are not basic means of subsistence | 3,270.00 | 3,330.00 |
| Maximum amount of payments granted to students that are not basic means of subsistence | 2,720.00 | 2,780.00 |
| Exemption for additional personnel: | | |
| - Exempt trading and non-trading profit for each additional low-wage personnel unit employed in Belgium | 5,950.00 | 6,070.00 |
| - Exempt trading profit for each additional personnel unit employed in Belgium for scientific research or for export | 15,990.00 | 16,320.00 |
| Deductible expenditure | | |
| Exemption for employment of first domestic staff: | | |
| - Minimum amount of pay | 3,920.00 | 4,000.00 |
| - Maximum amount of reduction | 7,690.00 | 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) | 400.00 | 410.00 |
| - Exemption of bicycle allowance (amount per km) | 0.23 | 0.24 |
| Employee benefits: Maximum amount of employer contribution to purchase price paid by the employee for the purchase of certain IT equipment | 880.00 | 900.00 |
| 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 | 1,990.00 | 2,030.00 |
| electricity (other than heating) | 990.00 | 1,010.00 |
| • <i>Other recipients:</i> | | |
| heating | 900.00 | 910.00 |
| electricity (other than heating) | 450.00 | 460.00 |
| - 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 | |
| - 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 | 1,310.00 | |
| Company officers | | |
| - Revaluation coefficient for reclassification of rental income obtained from the company by its officers | 4.47 | |
| Reimbursement of costs properly due by the employer | | |
| - Kilometre allowance for use of private vehicle for business purposes (amount per km) | 0.3460 (01.07.2017- 30.06.2018) | 0.3573 (01.07.2018- 30.06.2019) |