## 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.

Maximum amount of net means of subsistence:	Assessment year	2019	2020
- basic amount - dependent children of a single person	Maximum amount of net means of subsistence:	2018	2019
disabled dependent children of a single person   5,990.00   460.			
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  Exemption for additional personnel:  Exemption for additional personnel:  Exemption for additional personnel unit employed in Belgium personnel unit employed in Belgium profit for each additional personnel unit employed in Belgium profit for each additional personnel unit employed in Belgium profit for each additional personnel unit employed in Belgium profit for each additional personnel unit employed in Belgium profit for each additional personnel unit employed in Belgium for scientific research or for export  Exemption for scientific research or for export  Minimum amount of pay  Maximum amount of pay  Exemption for employment of first domestic staff:  Minimum amount of pay  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 of certain IT equipment  Exemption of bicycle allowance of certain IT equipment  Fringe benefits:  Free meals (domestic staff):  beans of the employee for the purchase of certain IT againent  dinner  Free meals (domestic staff):  beans of the employee for the purchase of certain IT againent  dinner  Baso.00  Fringe benefits:  Free meals (domestic staff):  beans of the employee for the purchase of certain IT againent  dinner  Baso.00  Free provision of heating and electricity  Management staff and company officers:  heating electricity (other than heating)  Coher recipients:  heating electricity (other than heating)  Free availability of a room (incl. sleeping quarters, heating, lighting)  Free availability of a room (incl. sleeping quarter			•
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 of scientific research or for export 15,990.00 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  Maximum amount of payments as reimbursement of travel cost expenses relative to commuting expenses:  Exemption amount of payments as reimbursement of travel cost expenses relative to commuting (use of private vehicle) 400.00 410.00  Expension 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 198.00 198.00 900.00  Fringe benefits:  - Free meals (domestic staff):  breakfast 198.00 198.00 302.40 302.40  dinner 199.00 1,000.00 400			· · · · · · · · · · · · · · · · · · ·
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  Exemption for additional personnel:  - Exempt trading and non-trading profit for each additional low-wage personnel unit employed in Belgium  - Exempt trading profit for each additional personnel unit employed in Belgium  - Exemption for scientific research or for export  Belgium for scientific research or for export  Exemption for employment of first domestic staff:  - Minimum amount of pay  - Maximum amount of pay  - Maximum amount of payments as reimbursement of travel cost expenses relative to commuting (use of private vehicle)  - Exemption of bicycle allowance (amount per km)  - Firemeals (domestic staff):  - Free meals (domestic staff):  - Free meals (domestic staff):  - Free meal for mariners and construction workers removed from site (amount per day actually worked)  - Free meal for mariners and construction workers removed from site (amount per day actually worked)  - Free provision of heating and electricity  - Management staff and company officers:  heating electricity (other than heating) - Other recipients: heating electricity (other than heating) - Other recipients: heating electricity (other than heating) - Free availability of a room (incl. sleeping quarters, heating, lighting) - Free availability of servants, domestic staff, chauffeurs, gardeners, etc. per workman employed full time  - Free prosonal use of a fixed or mobile PC provided free of charge (per device)  - Personal use of a fixed or mobile phone provided free of charge (per device)  - Personal use of a fixed or mobile phone provided free of charge (per device) - Personal use of an internet connection provided free of charge (per device) - Personal use of an internet connection provided free of charge (p		450.00	460.00
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  Exempt trading profit for each additional personnel unit employed in Belgium for scientific research or for export  Exemption for employment of first domestic staff:  Minimum amount of pay  Maximum amount of pay  Maximum amount of reduction  Employer contribution to commuting 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)  Employee benefits:  Free meals (domestic staff):  Free meals (domestic staff):  Free meals (domestic staff):  I uch  I uch  Minimum amount of payments as reimbursement of travel cost expenses relative to commuting (use of private vehicle)  Exemption of bicycle allowance (amount per km)  O.23  Exposition of bicycle allowance (amount per km)  Baboo  Eringe benefits:  Free meals (domestic staff):  Free meals (domestic staff):  Free meals (domestic staff):  Allowance (amount per day actually worked)  Fringe benefits:  Free meals (domestic staff):  Amangement staff and company officers:  heating electricity (other than heating)  Other recipients:  heating electricity (other than heating)  Other recipients:  heating electricity (other than heating)  Frie availability of a room (incl. sleeping quarters, heating, lighting)  Free availability of a room (incl. sleeping quarters, heating, lighting)  Free availability of a room (incl. sleeping quarters, heating, lighting)  Free availability of a room (incl. sleeping quarters, heating, lighting)  Free availability of a room (incl. sleeping quarters, heating, lighting)  Free availability of a room (incl. sleeping quarters, heating, lighting)  Free availability of a room (incl. sleeping quarters, heating, lighting)  Free availability of a room (incl. sleeping fer of			
Basic means of subsistence   2,720.00   2,780.00   Exemptin 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   15,990.00   16,320.00	that are not basic means of subsistence	3,270.00	3,330.00
Exemption for additional personnel:  - Exempt trading and non-trading profit for each additional low-wage personnel unit employed in Belgium  - Exempt trading profit for each additional personnel unit employed in Belgium for scientific research or for export  - Exemptin for scientific research or for export  - Minimum amount of pay - Maximum amount of pay - Maximum amount of reduction  - Exemption amount of pay- Minimum amount of pay- Maximum amount of reduction  - Exemption amount of pay- Maximum amount of reduction  - Exemption amount of payments as reimbursement of travel cost expenses relative to commuting (use of private vehicle)  - Exemption of bicycle allowance (amount per km)  - Free meals (domestic staff):  - Free meal for mariners and construction workers removed from site (amount per day actually worked)  - Free provision of heating and electricity  - Management staff and company officers:  - heating - electricity (other than heating) - F		2 720 00	2 700 00
- 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		2,720.00	2,780.00
personnel unit employed in Belgium  Exempt trading profit for each additional 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  Exemption amount of payments as reimbursement of travel cost expenses relative to commuting (use of private vehicle)  Exemption af bicycle allowance (amount per km)  Exployee benefits: Maximum amount of employer contribution to purchase price paid by the employee for the purchase of certain IT equipment  Fringe benefits:  Free meals (domestic staff):  Pree meals (domestic staff):  Free meals (domestic staff):  Pree meal for mariners and construction workers removed from site (amount per day actually worked)  Fringe benefits:  Pree provision of heating and electricity  Management staff and company officers: heating electricity (other than heating)  Pree availability of servants, domestic staff, chauffeurs, gardeners, etc. per workman employed full time  Free availability of servants, domestic staff, chauffeurs, gardeners, etc. per workman employed full time  Free availability of a room (incl. sleeping quarters, heating, lighting)  Personal use of a fixed or mobile PC provided free of charge (per device)  Personal use of a fixed or mobile phone provided free of charge Personal use of a fixed or mobile telephone subscription free of charge Personal use of an internet connection provided free of charge Personal use of an internet connection provided free of charge Personal use of an internet connection provided free of charge Personal use of an internet connection provided free of charge Personal use of an internet connection provided free of charge Personal use of an internet connection provided free of charge Personal use of an internet connection provided free of charge Personal use of an internet connection provided free of charge Personal use of an internet connection provided free of charge Personal use of an internet connection provided fre			
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Deductible expenditure   Exemption for employment of first domestic staff: - Minimum amount of pay   3,920.00   7,690.00   7,840.00   - 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   - Fringe benefits:   198.00   198.00   - Free meals (domestic staff):   198.00   198.00   392.40   392.			
Exemption for employment of first domestic staff:  - Minimum amount of pay - Maximum amount of reduction - Employer contribution to commuting 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 day actually sorked) - Exemption of bicycle allowance (amount per day actually worked) - Exemption of bicycle allowance (amount per day actually worked) - Exemption of bicycle allowance (amount per day actually worked) - Exemption of bicycle allowance (amount per day actually sorked) - Exemption of bicycle allowance (amount per day actually sorked) - Exemption of bicycle allowance (amount per km) - Exemption of bicycle allowance (amount per kmice of charge (per device) - Personal use of a tablet or mobile phone provided free of charge (per device) - Personal use of a fixed or mobile telephone subscription free of charge (per device) - Personal use of a fixed or mobile telephone subscription		15,990.00	16,320.00
- Minimum amount of pay - Maximum amount of reduction  Employer contribution to commuting 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)  - Free prosision of heating and electricity  - Free meals (domestic staff):  - I lunch  - I lunch  - I lunch  - I lunch  - Tree meal for mariners and construction workers removed from site (amount per day actually worked)  - Free provision of heating and electricity  - Management staff and company officers:			
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Exemption amount of payments as reimbursement of travel cost expenses relative to commuting (use of private vehicle)  Exemption of bicycle allowance (amount per km)  Employee benefits: Maximum amount of employer contribution to purchase price paid by the employee for the purchase of certain IT equipment  Fringe benefits:  Free meals (domestic staff):  Independent in the provided free of charge (per device)  Free meals (domestic staff):  Independent in the provided free of charge (per device)  Free meals (domestic staff):  Independent in the provided free of charge (per device)  Free meals (domestic staff):  Independent in the purchase of certain IT equipment  880.00  900.00  900.00  900.00  900.00  900.00  198.00  198.00  198.00  198.00  198.00  198.00  198.00  198.00  199.00  2030.40	- Maximum amount of reduction	7,690.00	
expenses relative to commuting (use of private vehicle)  Exemption of bicycle allowance (amount per km)  Employee benefits: Maximum amount of employer contribution to purchase price paid by the employee for the purchase of certain IT equipment  Fringe benefits:  Free meals (domestic staff):  breakfast lunch dinner Free meal for mariners and construction workers removed from site (amount per day actually worked) Free provision of heating and electricity Management staff and company officers: heating electricity (other than heating) Other recipients: heating electricity (other than heating) Free availability of servants, domestic staff, chauffeurs, gardeners, etc. per workman employed full time Free availability of a room (incl. sleeping quarters, heating, lighting) Personal use of a fixed or mobile PC provided free of charge (per device) Personal use of a fixed or mobile telephone subscription free of charge Personal use of a fixed or mobile telephone subscription free of charge Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices)  Minimum amount of company car fringe benefit  Atomorphic provision to possible provision free of charge (one-off attribution, regardless of the number of devices)  Company officers	Employer contribution to commuting expenses:		
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purchase price paid by the employee for the purchase of certain IT equipment  Fringe benefits:  Free meals (domestic staff):  • breakfast • lunch • dinner  Free meal for mariners and construction workers removed from site (amount per day actually worked)  Free provision of heating and electricity  • Management staff and company officers: heating electricity (other than heating) • Other recipients: heating electricity (other than heating)  Free availability of servants, domestic staff, chauffeurs, gardeners, etc. per workman employed full time  Free availability of a room (incl. sleeping quarters, heating, lighting)  Personal use of a fixed or mobile PC provided free of charge (per device)  Personal use of a fixed or mobile telephone subscription free of charge Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices)  Minimum amount of company car fringe benefit  Sabo.00 198.00 198.00 198.00 198.00 198.00 198.00 198.00 199.00 190.00 2,48 2,48 2.48 2.48 2.48 2.48 2.48 2.48 2.48 2.	- Exemption of bicycle allowance (amount per km)		
equipment  Fringe benefits:  Free meals (domestic staff):  • breakfast • lunch • dinner  Free meals for mariners and construction workers removed from site (amount per day actually worked)  Free provision of heating and electricity  • Management staff and company officers: heating electricity (other than heating) • Other recipients: heating electricity (other than heating)  Free availability of servants, domestic staff, chauffeurs, gardeners, etc. per workman employed full time  Free availability of a room (incl. sleeping quarters, heating, lighting)  Personal use of a fixed or mobile PC provided free of charge (per device)  Personal use of a fixed or mobile telephone subscription free of charge Personal use of a fixed or mobile telephone subscription free of charge Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices)  Minimum amount of company car fringe benefit  Sexual 198.00  198.00  198.00  198.00  198.00  202.40  302.40  248  2.48			
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<ul> <li>dinner</li> <li>Free meal for mariners and construction workers removed from site (amount per day actually worked)</li> <li>Free provision of heating and electricity</li> <li>Management staff and company officers: heating electricity (other than heating)</li> <li>Other recipients: heating electricity (other than heating)</li> <li>Free availability of servants, domestic staff, chauffeurs, gardeners, etc. per workman employed full time</li> <li>Free availability of a room (incl. sleeping quarters, heating, lighting)</li> <li>Personal use of a fixed or mobile PC provided free of charge (per device)</li> <li>Personal use of a fixed or mobile phone provided free of charge (per device)</li> <li>Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices)</li> <li>Minimum amount of company car fringe benefit</li> <li>302.40</li> <li>2.48</li> <li>2.66.40</li> <li>72.00</li> <li></li></ul>			
- Free meal for mariners and construction workers removed from site (amount per day actually worked) - Free provision of heating and electricity  • Management staff and company officers: heating electricity (other than heating) • Other recipients: heating electricity (other than heating) - Free availability of servants, domestic staff, chauffeurs, gardeners, etc. per workman employed full time - Free availability of a room (incl. sleeping quarters, heating, lighting) - Free availability of a room (incl. sleeping quarters, heating, lighting) - Personal use of a fixed or mobile PC provided free of charge (per device) - Personal use of a tablet or mobile phone provided free of charge (per device) - Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices) - Minimum amount of company car fringe benefit  Company officers			
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Free provision of heating and electricity  • Management staff and company officers: heating electricity (other than heating) • Other recipients: heating electricity (other than heating)  - Other recipients: heating electricity (other than heating)  - Free availability of servants, domestic staff, chauffeurs, gardeners, etc. per workman employed full time  - Free availability of a room (incl. sleeping quarters, heating, lighting)  - Personal use of a fixed or mobile PC provided free of charge (per device)  - Personal use of a tablet or mobile phone provided free of charge (per device)  - Personal use of a fixed or mobile telephone subscription free of charge - Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices)  - Minimum amount of company car fringe benefit  Company officers		2.48	2.48
heating electricity (other than heating)  Other recipients: heating electricity (other than heating)  Personal use of a fixed or mobile phone provided free of charge Personal use of a fixed or mobile telephone subscription free of charge Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices)  Meating Medical Space (1,990.00 Minimum amount of company car fringe benefit  1,990.00 990.00 450.00 5,950.00 5,950.00 5,950.00 5,950.00 5,950.00 60.00 60.00 60.00 60.00 60.00 60.00 60.00 60.00 60.00	- Free provision of heating and electricity		
electricity (other than heating)  Other recipients: heating electricity (other than heating)  Free availability of servants, domestic staff, chauffeurs, gardeners, etc. per workman employed full time  Free availability of a room (incl. sleeping quarters, heating, lighting)  Personal use of a fixed or mobile PC provided free of charge (per device)  Personal use of a tablet or mobile phone provided free of charge (per device)  Personal use of a fixed or mobile telephone subscription free of charge Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices)  Minimum amount of company car fringe benefit  Company officers	, ,		
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heating electricity (other than heating)  Free availability of servants, domestic staff, chauffeurs, gardeners, etc. per workman employed full time  Free availability of a room (incl. sleeping quarters, heating, lighting)  Personal use of a fixed or mobile PC provided free of charge (per device)  Personal use of a tablet or mobile phone provided free of charge (per device)  Personal use of a fixed or mobile telephone subscription free of charge Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices)  Minimum amount of company car fringe benefit  Company officers		990.00	1,010.00
- 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  - 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) 86.00  - Personal use of a fixed or mobile telephone subscription free of charge (per device) 97.00  - Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices) 60.00  - Minimum amount of company car fringe benefit 1,310.00		900.00	910.00
per workman employed full time 5,950.00 5,950.00  - Free availability of a room (incl. sleeping quarters, heating, lighting) 266.40  - Personal use of a fixed or mobile PC provided free of charge (per device)  - Personal use of a tablet or mobile phone provided free of charge (per device)  - Personal use of a fixed or mobile telephone subscription free of charge - Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices)  - Minimum amount of company car fringe benefit  Company officers		450.00	460.00
<ul> <li>Free availability of a room (incl. sleeping quarters, heating, lighting)</li> <li>Personal use of a fixed or mobile PC provided free of charge (per device)</li> <li>Personal use of a tablet or mobile phone provided free of charge (per device)</li> <li>Personal use of a fixed or mobile telephone subscription free of charge</li> <li>Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices)</li> <li>Minimum amount of company car fringe benefit</li> <li>Company officers</li> </ul>		F 0F0 00	E 0E0 00
- Personal use of a fixed or mobile PC provided free of charge (per device) - Personal use of a tablet or mobile phone provided free of charge (per device) - Personal use of a fixed or mobile telephone subscription free of charge - Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices) - Minimum amount of company car fringe benefit  Company officers		5,950.00	5,950.00
device) - Personal use of a tablet or mobile phone provided free of charge (per device) - Personal use of a fixed or mobile telephone subscription free of charge - Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices) - Minimum amount of company car fringe benefit  Company officers  36.00 48.00 60.00 60.00 60.00	- Free availability of a room (incl. sleeping quarters, heating, lighting)	266.40	266.40
<ul> <li>Personal use of a tablet or mobile phone provided free of charge (per device)</li> <li>Personal use of a fixed or mobile telephone subscription free of charge</li> <li>Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices)</li> <li>Minimum amount of company car fringe benefit</li> <li>Company officers</li> </ul>		72.00	
device) - Personal use of a fixed or mobile telephone subscription free of charge - Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices) - Minimum amount of company car fringe benefit  Company officers  48.00 48.00 60.00 60.00 1,310.00		36.00	36.00
- Personal use of a fixed or mobile telephone subscription free of charge - Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices) - Minimum amount of company car fringe benefit  Company officers  48.00  60.00  1,310.00		36.00	36.00
- Personal use of an internet connection provided free of charge (one-off attribution, regardless of the number of devices) 60.00 - Minimum amount of company car fringe benefit 1,310.00  Company officers		48.00	48.00
- Minimum amount of company car fringe benefit 1,310.00  Company officers 1,310.00	- Personal use of an internet connection provided free of charge (one-off		
Company officers			60.00
		1,310.00	
- Kevaluation coefficient for reclassification of rental income obtained   4.47	- Revaluation coefficient for reclassification of rental income obtained	4.47	
from the company by its officers	from the company by its officers	,	
Reimbursement of costs properly due by the employer	Reimbursement of costs properly due by the employer		
- Kilometre allowance for use of private vehicle for business purposes 0.3460 (01.07.2017- (01.07.2018-			
(amount per km) (01.07.2017- (01.07.2018- 30.06.2018) 30.06.2019)	(amount per km)		