



Global Employer Services Reward & Mobility Alert

Lump sum allowances for Belgian business trips and home office increased

Two circulars published by the Belgian tax authorities on 7 December 2022 update as from 1 December 2022 the maximum amounts of the daily subsistence allowances for business trips within Belgium and the home office allowance that may be paid by employers to their employees.

Allowances for business trips within Belgium

Circular letter 2022/C/112 ([Dutch | French](#)) updates the maximum amounts of the daily subsistence allowances that may be paid by employers to their employees for business trips within Belgium.

The indexed amounts are as follows:

- Daily allowance for meal expenses: EUR 19.60 per day;
- Monthly allowance (subject to a maximum of 16 times the daily allowance for a full-time employee): EUR 313.60 per month; and
- Additional daily allowance for accommodation costs: EUR 147.05 per night of an overnight stay.

The daily allowances qualify as costs proper to the employer and are therefore exempt from personal income tax, and partially exempt from social security contributions. See our previous [Tax Alert](#) of 26 September 2022 for more information.

Home office allowance

Circular letter 2022/C/111 ([Dutch | French](#)) updates the maximum monthly amount for the home office allowance payable to employees as a cost proper to the employer.

The maximum amount is set at EUR 145.81 per month, aligning the position of the tax authorities with the earlier instructions issued by the National Social Security Office. See our previous [Tax Alert](#) of 15 December 2022 for more information.

Contacts

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