



Global Employer Services Reward & Mobility Alert

Increased monthly home office allowance for employees announced

The Belgian tax authorities have announced indexed maximum monthly amounts for the home office allowance payable to employees as a cost proper to the employer.

The maximum monthly amount, which was previously EUR 142.95 (see our [Tax Alert](#) of 26 September 2022) has been increased to EUR 145,81 (as from 1 December 2022) in accordance with the instruction issued by the National Social Security Office ([Dutch](#) | [French](#)).

A circular letter confirming the increase from a tax perspective is expected to be published shortly.

It should be noted that the increase does not in principle apply to home office cost allowances that are granted on the basis of a tax ruling as the terms of these rulings include the non-indexation of the cost allowances for the entire duration of the ruling.

Contacts

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