



## Global Employer Services Reward & Mobility Alert

### New law on partial wage tax exemptions applies as from 1 April 2022

The law on the reduction of labour costs as part of the “mini tax shift” was adopted on 28 March 2022 and published in Belgium’s official journal on 31 March 2022 ([Dutch](#) | [French](#)).

This law brings substantial changes to the wage tax exemption for shift and night work, tightening up the eligibility requirements and introducing new formalities. Some of the provisions of the new law enter into force as from 1 April 2022. Please see our previous tax alerts of [14 March 2022](#) and [25 February 2022](#) for commentary on the key changes introduced by the legislation.

For a more detailed insight, you are invited to [register](#) for Deloitte Belgium’s webinar on 28 April 2022 during which our specialists will address significant policy and practical considerations related to the wage tax incentive.

#### Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

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