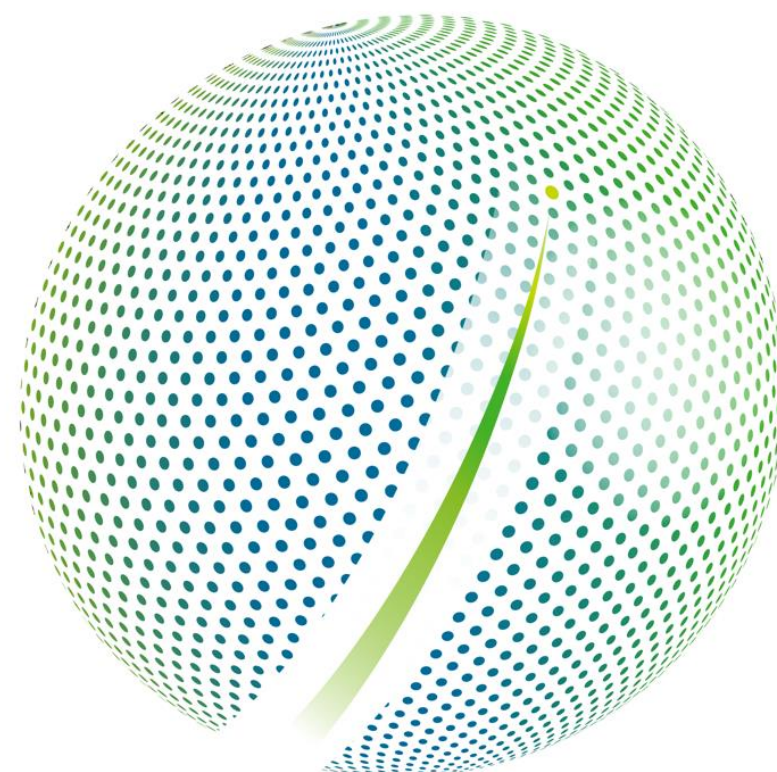




Did you know there's a way to attract talent from abroad to your organisation?

Find out how the Belgian expat tax regime helps you hire inbound taxpayers and researchers.



Your challenges

Belgium consistently ranks first with the highest labour costs in the EU, which makes it difficult for Belgian organisations to attract and retain the best (foreign) talent within their industry. In order to increase the attractiveness of Belgian employers, the government put some initiatives in place – like the Belgian Special Tax Regime for expats. Is your business currently utilising all available measures to offer your foreign specialists, researchers or executives the most attractive net salary?

About the Belgian Special Tax Regime

The most relevant key features of the Belgian Special Tax Regime are:



Up to **30%** of the compensation can be paid by the employer as an additional **tax-free** cost allowance (with a maximum of € 90,000).



The system is open to **any Belgian company** and also to **non-profit** organisations if conditions are met. The company needs to file an application **within 3 months** after the start of employment. The system is applicable for a period of **5 years**, after which a **3-year extension** can be filed.



In order to qualify, one cannot (1) have been **paying taxes on Belgian professional income** or (2) have lived **closer than 150 km** from the Belgian border during the **last 60 months** before coming to Belgium.



For incoming taxpayers, there is a minimum salary threshold of €75,000. For incoming researchers, no salary threshold exists, but there are diploma/relevant experience requirements, and only specific activities can be performed.

! Upcoming changes announced by the Belgian government in 2025:

- Increase tax-free cost allowance from 30% to 35% of gross pay.
- €90,000 cap on allowance removed.
- Minimum gross pay for foreign executives reduced from €75,000 to €70,000.

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax and legal, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 312,000 professionals, all committed to becoming the standard of excellence.

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this publication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

© 2025 Deloitte BE. All rights reserved.

Designed by CoRe Creative Services: RITM0907355

How we can help

How can you define the actions you need to take to prepare your organisation and your employees that qualify for the Belgian Special Tax Regime?

What's the impact of the regime on the various business domains such as reward, finance and employment law?

Our dedicated and multidisciplinary team can assist you with all compliance related matters and we enable you to make appropriate use, as well as your future global workforce strategy.



Let's talk!

Want to discuss how you can use the Belgian Special Tax Regime to optimise your business? Get in touch with us today!

Piet Verswijver
Partner

pverswijver@deloitte.com

Ralph Janssen
Partner

raljanssen@deloitte.com