

TABLE OF FIXED BUSINESS EXPENSES FOR SOCIAL SECURITY PURPOSES AS FROM 01/01/2019

TYPE OF EXPENSE	AMOUNTS	CONDITIONS
COMMUTING AND BUSINESS TRAVEL		
Car	EUR 0.3573/km (until 30/06/2019) EUR 0.3653/km (from 01/07/2019 until 30/06/2020)	<ul style="list-style-type: none"> - The vehicle must not be owned or financed by the employer. - The fixed allowances are all-inclusive: servicing, insurance, road tax, fuel, etc.
Bicycle (whether or not electric or "speed pedelec")	EUR 0.24/km	<ul style="list-style-type: none"> - For business travel, the allowance may only be granted if the bicycle or "speed pedelec" is the property of the employee.
ON-THE-ROAD COSTS FOR NON-SEDENTARY EMPLOYEES		<ul style="list-style-type: none"> - Non-sedentary means that the employee is required to travel during the working day (at least four consecutive hours).
Absence of facilities	EUR 10.00/day	<ul style="list-style-type: none"> - Moreover, he/she cannot make use of the sanitary and other facilities available at a company, branch or on most project sites.
Meal	EUR 7.00/day	<ul style="list-style-type: none"> - The meal allowance will only be accepted if the employee has no choice but to dine out.
ACCOMMODATION EXPENSES IN BELGIUM	EUR 35.00/night	<ul style="list-style-type: none"> - If the employee is unable to return home before nightfall because the workplace is too far away. - Covers the cost of dinner, lodging and breakfast.
BUSINESS TRIPS ABROAD	Fixed amounts depending on the business trip destination country, with a distinction between: <ul style="list-style-type: none"> - Maximum 30 calendar days - More than 30 consecutive calendar days 	<p>Condition: The salary the employee receives for those days must be subject to Belgian taxation.</p> <p>Note: If the employer also covers the cost of meals or petty expenses in addition to granting the expense allowance, the fixed daily allowances must be reduced as follows:</p> <ul style="list-style-type: none"> - 15% for breakfast - 35% for lunch - 45% for dinner - 5% for petty expenses
INTERNATIONAL TRANSPORTATION	Accommodation allowances + A.R.A.B. allowance + additional allowance	<p>The additional allowance may only be granted if the driver is required to take his/her daily or weekly rest period abroad and provided:</p> <ul style="list-style-type: none"> - The additional allowance covers extra expenses and is therefore strictly linked to the rest period. - The total amount of the allowance (accommodation, A.R.A.B. + supplement) does not exceed the fixed amounts which the Federal Public Service Foreign Affairs, Foreign Trade and Development Cooperation grants to its officials on official assignments abroad. <p>Note: If the employer also covers the cost of meals or petty expenses in addition to the expense allowance, these must be reduced as follows:</p> <ul style="list-style-type: none"> - 15% for breakfast - 35% for lunch - 45% for dinner - 5% for petty expenses

TYPE OF EXPENSE	AMOUNTS	CONDITIONS
OFFICE EXPENSES		- Covers the cost of heating, electricity, small office supplies, etc.
Employees who do some of their work from home	EUR 126.94/month	- This fixed allowance may only be granted to employees who structurally and on a regular basis work part of the time at home and who therefore need to set up an office in their home where they can do that work. For employees who have a workplace at their employer's location, this fixed allowance will only be accepted if it is clearly apparent from their job that they work at home on a regular basis. For employees who are subject to the working time regulations, the fixed allowance will therefore not be accepted if the employee works the maximum legal working time applying to him/her almost exclusively in a workplace that has been set up by the employer.
Homeworkers (employment contract or employed under equivalent conditions)	10%	- 10% of the gross salary. This gross salary is limited to the portion relating to the work done at home.
Teleworkers (= using telecommunication facilities)	10%	- 10% of the gross salary. This gross salary is limited to the portion relating to the telework.
INTERNET CONNECTION (INCLUDING SUBSCRIPTION)	EUR 20/month	The NOSS accepts those allowances on condition that:
PURCHASE OF PC (INCLUDING PERIPHERALS AND SOFTWARE)	EUR 20/month	<ul style="list-style-type: none"> - The employee uses his/her own PC or internet connection substantially and on a regular basis for professional purposes (1 day/week, several times a few hours/week, one week per month, etc.); - The employer does not contribute in any other way towards the cost of the PC and the internet connection (e.g. by paying part of the purchase price of the PC). <p>Note:</p> <ul style="list-style-type: none"> - If the amount is exceeded, the part exceeding EUR 20 is subject to social security contributions, unless the employer can justify the full amount. - The fixed allowance or allowances must not be granted for occasional use of the employee's own PC or the internet. If the employer wishes to compensate this cost, it must be able to justify the amount of such compensation.
TOOLS AND EQUIPMENT	EUR 1.25/day	- The employee must use his/her own tools and equipment.
GARAGE COSTS ASSOCIATED WITH THE CAR	EUR 50.00/month	<ul style="list-style-type: none"> - If the vehicle is used mainly for professional purposes. - If the employer requires the vehicle to be parked in a garage for the safety of the vehicle or its contents. May only be granted if the requirement is imposed on all employees who are in the same situation. The employee must not be the owner of the garage.
PARKING COSTS ASSOCIATED WITH THE CAR	EUR 15.00/month	<ul style="list-style-type: none"> - If the vehicle is used mainly for professional purposes. - If the employee regularly has to pay small parking fees.
CAR WASH COSTS ASSOCIATED WITH THE CAR	EUR 15.00/month	<ul style="list-style-type: none"> - If the vehicle is used mainly for professional purposes. - If the nature of the job requires a vehicle in impeccable condition.