Fixed reimbursement of business expenses (tax free amounts as from 01.01.2025 – AY 2026)

Type of expense	Maximum amounts	Conditions
Commuting and business travel		
Private car	**Quarterly indexation*** ▸ EUR 0.4259/km (01.01.2023 - 31.03.2023) ▸ EUR 0.4246/km (01.04.2023 - 30.06.2023) ▸ EUR 0.4237/km (01.07.2023 - 30.09.2023) ▸ EUR 0.4259/km (01.10.2023 - 31.12.2023) ▸ EUR 0.4269/km (01.01.2024 - 31.03.2024) ▸ EUR 0.4265/km (01.04.2024 - 30.06.2024) ▸ EUR 0.4297/km (01.07.2024 - 30.09.2024) ▸ EUR 0.4293/km (01.10.2024 - 31.12.2024) ▸ EUR 0.4290/km (01.01.2025 - 31.03.2025) ▸ EUR 0.4320/km (01.04.2025 - 30.06.2025) **Annual Indexation*** ▸ EUR 0.4280/km (01.07.2023 - 30.06.2024) ▸ EUR 0.4415/km (01.07.2024 - 30.06.2025) * Annual or quarterly indexation is sector-specific. Choice to be made on 1 July.	▸ An allowance for commuting with a private car cannot be reimbursed as the employer's own expenses. In principle, the allowance is taxable as wages. If the fixed business expenses option is chosen, an exemption of EUR 500/year is possible. ▸ Applies to business travel by private car, motorbike or moped. ▸ The fixed business expenses are all-in and include servicing, insurance, road tax, fuel, etc. ▸ Only possible if the number of kilometres travelled does not exceed 24,000 km per year; above this limit, it must be demonstrated that the allowance covers the actual expenses.
Bicycle	▸ EUR 0.36/km ((maximum 3,610.00 EUR/year)	▸ Applies to classic bicycles, racing bicycles, mountain bikes, cargo bicycles, city bicycles, folding bicycles, e-bikes and 'speed pedelecs'. ▸ In principle, the fixed business expenses only apply to the daily commute. In some sectors, this allowance also covers business travel. ▸ The fixed business expenses can be combined with a company bicycle, provided by the employer, which is exempt from tax.
Costs associated with the car	▸ Reference amounts based on the rulings of the Advanced Ruling Service	
Garage (obligatory parking in closed garage)	▸ EUR 50/month	▸ The amount is accepted the Advanced Ruling Service. ▸ If required by the employer for the safety of the vehicle or its contents. (car policy) ▸ The employee must not own the garage. ▸ The employee must have a company car used mainly for professional purposes.
Parking	▸ Varying up to EUR 15/month	▸ For the reimbursement of parking fees incurred by employees during business travel.
Car wash	▸ EUR 15/month	▸ Based on a bi-monthly car wash visit, at EUR 10/visit. ▸ The worker must have a company car used mainly for professional purposes.
Per diem business trips in Belgium		
Fixed per diem	▸ As from 01.12.2023: EUR 20.39/day ▸ As from 01.06.2024: EUR 20.80/day ▸ As from 01.03.2025: EUR 21.22/day	▸ The fixed allowance covers the cost of meals and drinks during work performed outside the company (not the actual travel cost). ▸ Applies to full-time work, the duration of the business trip must be at least 6 hours/day. ▸ Does not apply if the employer or a third party reimburses the employee for meal expenses in another way. The employer's contribution must be deducted if the employee receives meal vouchers.
Fixed monthly allowance	▸ As from 01.12.2023: EUR 326.24 ▸ As from 01.06.2024: EUR 332.80 ▸ As from 01.03.2025: EUR 339.52	▸ Employees who work full-time and who must make 'regular' business trips in Belgium receive a monthly fixed allowance of maximum EUR 339.52 (i.e., maximum 16 times per diem of EUR 21.22). The minimum travel time of 6 hours does not apply in this case.
Supplementary fixed per diem for accommodation	▸ As from 01.12.2023: EUR 152.99/night ▸ As from 01.06.2024: EUR 156.05/night ▸ As from 01.01.2025: EUR 159.17/night	▸ Does not apply if the employer or a third party pays for the employee's accommodation or covers it through another benefit (e.g., free accommodation).
Monthly fixed allowance for Internet access and phone charges	▸ EUR 60/month	▸ Employees who must travel for work (and who, in principle, are entitled to a fixed monthly allowance) and whose place of residence is their administrative work location can be allocated a supplementary allowance for expenses for Internet access and phone use.

Fixed reimbursement of business expenses (tax free amounts as from 01.01.2025 – AY 2026)

Type of expense	Maximum amounts	Conditions
Per diem business trips abroad	▶ Based on a country list updated in 2023 (see Ministerial Decree of 10.01.2023)	▶ Area of application: employees and managers who are mainly engaged in sedentary work and in that context make one-off, occasional or even regular business trips abroad. Taxpayers for whom foreign travel forms part of their normal daily professional activity are not eligible for such fixed allowances. ▶ The fixed allowances cover the cost of meals, drinks, local transport and other petty expenses. Accommodation, transport and travel expenses to and from the other country are not included. These can only be reimbursed upon presentation of supporting documentation. ▶ If the employer also covers the cost of meals or petty expenses (e.g., as expenses included on the hotel invoice), they must be reduced as follows: • 35% for lunch • 45% for dinner • 20% for petty expenses. ▶ The daily fixed accommodation allowance is based on the amounts that the FPS Foreign Affairs applies for its 'Central Administration' personnel (annual publication in the Belgian Official Gazette of the applicable fixed amounts from 1 April of the calendar year in question). ▶ 'Short trips' = maximum 30 calendar days • Maximum fixed per diems for the country in question. ▶ 'Long trips' = more than 30 consecutive days to maximum 24 months • 60% of the amount for business trips of maximum 30 days. ▶ 'One-day trip' = same-day departure and return of the business trip • Absence minimum 10 hours -> a fixed per diem may be allocate • Absence < 10 hours -> the tax-exempt allowance for business trips in Belgium must be applied. ▶ Multi-day trips: only 50% of the fixed per diem may be allocated for the day of departure and the day of arrival.
Office expenses for teleworkers		
Costs associated with the home office	▶ Amount determined by Circular 2021/C/20 – EUR 157.83/month	▶ Amount of maximum EUR 157.83/month to be granted to all employees who work regularly and structurally from home (i.e., at least four working days/month) for incurred office expenses related to the furnishing and use of the home office (cf. enlisting nr. 30/31 in circular 2021/C/20). The expense may not be reimbursed in any other way. ▶ If the amount is higher than EUR 157.83/month and/or the abovementioned conditions are not met (e.g., if you are not going to give an allowance to everyone or to employees who work less than four working days/month from home), it is advisable to apply for a tax ruling.
Costs associated with the use of a private PC	▶ EUR 20/month	▶ Only applicable to employees and directors who engage in teleworking. ▶ Teleworking = Work that is usually performed on the employer's premises, but which one performs on a regular basis from home. ≠ Work carried out at another employer's site, or at a supplier's or customer's site.
Costs associated with the use of a private second PC, screen or printer/scanner without private PC	▶ EUR 5/month per element ▶ With an absolute limit of EUR 10/month	▶ Only applicable in case of professional use and when the computer is provided by the employer.
Costs associated with the use of private Internet connection	▶ EUR 20/month	▶ Accepted by the Advanced Ruling Service if an employee uses his/her own PC (with peripherals and software) and/or Internet connection (and subscription) for professional purposes.
Representation allowance	▶ Provide double proof (*) ▶ Reference amounts based on the rulings of the Advanced Ruling Service Varying up to EUR 50/month	▶ Costs associated with the development and maintenance of professional relationships, such as business gifts, expenses for receptions, modest hospitality, etc.

(*) Provide double proof: the employer must provide double proof for expenses for which fixed amounts have been set, but for which no fixed allowance applies: the allowance must be used to cover the employer's own costs, and the allowance must effectively have been allocated to such expenses. The tax authorities may request proof from the employer or require the employer to justify the fixed allowance.