

Fixed reimbursement of business expenses for the NSSO as from 01.01.2023

Type of expense	Maximum amounts	Conditions
Commuting and business travel		
Car	<ul style="list-style-type: none"> ▶ EUR 0.4259/km (from 01.01.2023 - 31.03.2023) ▶ EUR 0.4246/km (from 01.04.2023 - 30.06.2023) ▶ EUR 0,4237/km (from 01.07.2023 - 30.09.2023) 	<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 0.27/km for the AY 2024	▶ 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		
Absence of facilities	▶ EUR 10.00/day	<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). ▶ 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	▶ 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	<ul style="list-style-type: none"> ▶ 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 	<ul style="list-style-type: none"> ▶ Fixed daily allowance corresponding to cost reality. ▶ Maximum accommodation costs based on supporting documents up to the established maximum for the country concerned. <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 in addition to granting the expense allowance, the fixed daily allowances must be reduced as follows:</p> <ul style="list-style-type: none"> ▶ 35% for lunch ▶ 45% for dinner
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	Maximum amounts	Conditions
Office expenses		
Employees who do some of their work from home	▶ EUR 148.73/month (from 01.01.2023)	<ul style="list-style-type: none"> ▶ Covers costs for use of an office space at the employee's home (including rent and any depreciation of the space), printer and computer equipment (this does not mean the printer and computer itself, but, for example, paper, a USB stick, mouse pad, ink, etc.), office supplies (folders, course pads, biros, etc.), utilities such as water, electricity and heating, maintenance, insurance, property tax, coffee, water, refreshments. ▶ For work performed on the employee's private premises that can also be performed on the employer's premises on normal working days and during normal working hours. It must be structural and regular work at home, at an equivalent of 1 working day per week (monthly average). ▶ Insofar as employer does not otherwise intervene in the same office expenses.
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. Since 1 June 2022, this scheme has been extinguished and this allowance can only continue to be granted to employees to whom it was already granted before this date, and as long as the proportion of teleworking does not increase.
Internet connection (including subscription)	▶ EUR 20.00/month	<p>The NSSO accepts those allowances on condition that:</p> <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 maximum amount 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.
Purchase of pc (including peripherals and software)	▶ EUR 20.00/month or EUR 10.00/month for the professional use of a private second computer screen, printer/scanner without a private computer (EUR 5.00/month per item for up to 3 years)	
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 must 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.
Purchase / maintenance of work clothing	▶ EUR 2.04/day for purchase, EUR 2.04 /day for maintenance	Only concerns work clothes in the strict sense of the word (overalls, safety shoes, ...) or other clothes imposed by the employer that cannot be worn as normal city or leisure clothes (uniform, ...).