



## RSM InterTax HR Insights August 2020

### Various topics

#### RSM BELGIUM INFORMS YOU

This month the coronavirus again brings some novelties and changes for employers.

#### CONSUMPTION VOUCHER

In order to increase purchasing power at the time of the corona crisis and to give a financial boost to the hardest hit sectors, the Belgian government created the consumption voucher.

It can be used in the hotel and catering sector, in establishments in the cultural sector that are recognised, approved or subsidised by the competent authorities and in sports associations for which there is a federation, approved or subsidised by the communities, or which belong to one of the national federations. A bill has been passed adding to this list retail establishments which have been compulsorily closed for more than one month.

If, at the same time, the following conditions are met, they are not subject to social security contributions, nor to withholding tax on earned income, and are also fully deductible as an employer's professional expense.


- the grant is included in a sectoral or company collective agreement (if there is no trade union delegation or if it concerns a category of personnel for which it is not customary to have such an agreement, a written individual agreement may also provide for the grant).
- the above agreement determines the highest nominal value of the voucher (EUR 10).
- an employer may grant an employee a maximum of 300 euros in vouchers.
- the voucher may not be exchanged for cash, either in whole or in part.
- the voucher is delivered in the name of the employee (number of consumption cheques and amount are mentioned on the individual account of the employee).
- the voucher must indicate the expiry date (7 June 2021), the date on which it was issued to the employee (ultimate date is 31 December 2020) and the possibilities of spending it.

#### EXEMPTION FROM PAYMENT OF WITHHOLDING TAX CORONA

In order to provide additional support for employment, also a new exemption from withholding tax was created for the months of June, July and August 2020.

The part of the withholding tax that does not have to be transferred to the tax authorities amounts to 50% of the positive difference between the balance after application of any other exemptions of the withholding tax due on the eligible remunerations for the month concerned and the balance after application of any other exemptions of

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the withholding tax due on the eligible remunerations for the month of May 2020. However, the total amount of the exemption for these 3 months may not exceed 20 million euro.

To be eligible, the employer must have used the temporary unemployment scheme for a continuous period of at least 30 calendar days between 12 March 2020 and 31 May 2020 (both dates included). However, they cannot claim it if they (non-cumulatively):

- have made a capital reduction or any other reduction or distribution of equity,
- hold a direct shareholding in a company established in a tax haven,
- have repurchased their own shares or granted or paid dividends, including the distribution of liquidation reserves,
- have made payments to companies established in a tax haven in the course of the taxable period for a total amount of at least 100.000,00 euro unless these payments were made in the context of genuine and sincere transactions arising from legitimate financial or economic needs.

## HOMEWORK ALLOWANCE

An expense allowance granted to home-based employees shall be regarded as a reimbursement of the employer's own costs if the employer provides double proof that it is intended to cover his own costs and has also actually been spent on such costs.


The extent of the reimbursement may be determined on a lump-sum basis. The amount granted must then be determined in accordance with serious standards resulting from repeated observations and sampling. In this case, on sheet 281.10, the mention 'YES - serious standards' must be filled in and the employer must keep a nominative list at the disposal of the employees concerned. Of course, the costs may not also be reimbursed by the employer on the basis of actual supporting documents.

Such homework allowance can be granted tax free if the following conditions are met:

- the employees concerned work from home on a regular and structural basis (min. 5 days per month).
- the lump-sum allowance must cover the employee's office costs (related to the furnishing and use of a desk, printer and computer equipment) and may not be combined with any other allowances for office costs already received by the employee.
- no distinction should be made between different job categories.
- from April 2020, a maximum of 129,48 euro (March 2020: 126,94 euro) per month may be granted. This amount must not be prorated in the case of part-time employment. However, the lump-sum homework allowance must be reduced proportionally in the event of long absences for reasons other than annual leave. For employees who have a 'salary split', the allowance must be reduced in proportion to the work performed in Belgium.

Homeworkers who receive a lump-sum homework allowance and opt to prove their actual professional expenses in their personal income tax return must deduct this allowance from their proven professional expenses to the extent that it relates to their proven professional expenses.

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In any case, we recommend to always conclude a ruling and combine the homework allowance with other possible lump-sum cost allowances.

If you would like to receive additional information on this matter or HR assistance, the GES team of RSM Belgium is at your disposal ([interpay@rsmbelgium.be](mailto:interpay@rsmbelgium.be)).

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