

# RSM InterTax HR Insights February 2021

## **Update measures corona**

#### **RSM BELGIUM INFORMS YOU**

We would like to inform you of some changes in the framework of the measures taken by the government in relation to the corona crisis.

## **TEMPORARY UNEMPLOYMENT CORONA**

The temporary unemployment due to force majeure corona has been extended until 30 June 2021. The procedure remains unchanged.

## TEMPORARY INCREASE HOMEWORKING ALLOWANCE

Since the corona crisis, people have been working more and more from home. Since March 2020, it is possible to grant a home-working allowance to employees without having to apply for a ruling from the tax authorities for an amount of EUR 129,48.

The maximum amount of this home-working allowance (exempt from taxes and social security contributions) will be increased to EUR 144,31 per month during the second quarter of 2021 (from 1 April to 30 June 2021).

As an employer, there is no obligation to increase the home-working allowance as it is a maximum amount.

If you would like to receive additional information on this matter, the Payroll & HR team of RSM Belgium is at your disposal (<u>interpay@rsmbelgium.be</u>).

RSM InterPay



