

Profit premium and other measures as from 1 January 2018

New: the profit premium

As of 1 January 2018, employers can pay - under certain conditions and provided the procedure is respected - the new socially and fiscally attractive profit premium to their employees.

Wijninckx-contribution increases

The special social security contribution on the part of the additional pensions that exceeds the limit of 31.836,00 euro (2017) is being raised from 1,5% to 3% with effect from 1 January 2018.

Exemption from performance becomes more expensive

As of 1 January 2018, the employer is due a special activation contribution to the government if he exempts an employee entirely from performance with full or partial preservation of salary. Certain situations remain exempted from this contribution, e.g. exemption from performance in the framework of a notice period and legal suspensions of the employment agreement.


Employer social security decreases again

The basic employer social security contribution has been reduced again, this time to 25% (in 2016, a first reduction to 30% had already been implemented). In addition however, also the structural cost decrease has been thoroughly reformed. As a result, you may not feel the aforementioned reduction entirely.

Interest rates related to withholding tax and taxes decrease

Until recently, the interest rate for interests for late payment or declaration of withholding tax or income taxes and for moratorium interests amounted to 7%.

As of 1 January 2018, the interest rates will be split up and made dependant of the Belgian linear bonds on 10 years on an annual basis. The late-payment interest rate will amount to minimum 4% and maximum 10%. The moratorium interest rate will always be 2% less than the late-payment interest rate and will only be due after a notice of default. Moreover, no interests will be due by the tax authorities if they were not in possession of the information required to be able to effect the reimbursement.



For income year 2018, the late-payment interest rate amounts to 4% and the moratorium interest rate 2%.

If you would like to receive additional information on this matter, the tax team of RSM Belgium is at your disposal.

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