



RSM InterTax Tax Insights December 2017

Benefit in kind IT-equipment as from 2018

As from 1 January 2018, the benefits in kind subjected to social security contributions and withholding tax related to the private use of company provided IT-equipment free of charge will be updated. You will notice that alongside the current desktop computer and laptop, tablets will also be included (now, by lack of a lump sum benefit in kind, the actual value must be subjected to taxes), and that the lump sum benefit in kind for phones will be split up in device and subscriptions.

For your easy reference, the lump sums to be registered in the payroll will be the following:

- desktop computer or laptop 6 euro/month or 72 euro/year
- tablet 3 euro/month or 36 euro/year
- mobile phone or smartphone 3 euro/month or 36 euro/year
- fixed or mobile phone subscription 4 euro/month or 48 euro/year
- fixed or mobile internet subscription 5 euro/month or 60 euro/year, regardless of the number of devices or subscriptions

Should you have any additional questions, please do not hesitate to contact us.

RSM Tax & Employer Services

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