

Lump sum allowances for professional travel abroad as from 6 July 2018

The costs for meals, beverage, local transport, tips and other small expenditures on site made by an employee who travels abroad for professional purposes, can - with due respect of the conditions - be compensated by the employer on a lump sum basis. The lump sums that the public servants of the Belgian State are receiving for this on the basis of the so called country list, also serve as norm for the private sector and are considered as costs proper to the employer, in other words a non taxable advantage for the employee and a deductible professional cost for the employer. The daily lump sum allowances for officials of categorie 1 mentioned in the country list can be applied in the private sector for professional travel abroad of maximum 30 days.

1. Current amounts

Annually, the amounts on above-mentioned country list are adapted. On 6 July 2018, the country list applicable as from the same date was published in the Belgian Official Gazette.

2. What does not change?


Also when the amount of the lump sum allowance does not amount to more than 37,18 euro per day, this can be considered as non-taxable. The lump sum that is more advantageous for the employee (general lump sum of lump sum from the country list) can be applied.

Even higher lump sums remain non-taxable on condition that the employer delivers proof that the allowance is not only destined to cover costs that are proper to him, but that it is also actually spent on such costs. In the absence of this double proof, the higher cost reimbursement becomes entirely taxable.

The NSSO still considers the same lump sum allowances as costs proper to the employer as the tax authorities. The amounts mentioned can consequently be granted both tax-free and free of social security contributions. For the NSSO, one must however be able to demonstrate the professional character of the journey, as well as the date, place, reason of the visit, and such. The part that exceeds the actual costs, is salary on which contributions are due. If the actual costs are higher than the lump sum, the employer must demonstrate the reality of the costs for the totality of the costs related to that entry.

Of course, the same cost can still not be reimbursed on the basis of actual evidence, if a lump sum allowance has already been attributed for it.

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The lump sums do not cover neither the travel costs to the destination and back, nor the accommodation expenses; for this, supporting documents are required in the private sector. In addition, they do not apply for employees and directors of whom movements to and from abroad are part of their normal daily professional activity.

When also the accommodation expenses are reimbursed by the employer, and these also contain a number of meals and small expenditures, the amounts of the per diem from the list must be reduced with:

- 15% if breakfast is included;
- 35% if lunch is included;
- 45% if supper is included;
- 5% if small expenditures are included.

Also the definition of short professional travel abroad remains in place:

- at least 10 hours (in case of departure and arrival on the same day);
- maximum 30 calendar days per journey;
- in actual service or by order of the employer.

If the professional travel takes longer than a 24-hour period, on the days of departure and arrival a reduction of the lump sums with 50% must be applied.

When the professional travel abroad lasts less than 10 hours, the tax authorities accept the lump sums that apply for professional travel within Belgium, but for the NSSO the costs must be proven by means of supporting documents.

However, if the professional travel abroad exceeds 30 calendar days, both NSSO and tax authorities accept that one applies the lower amounts of category 2 of the country list as from the moment it is determined that such excess will take place; so as from the first day of the professional travel if planned this way beforehand, and as soon as it is known that the term will be exceeded if by extension. In the latter case, the unforeseen character of the extension must be proven in order for the higher amounts to be applied for the first part of the journey. Condition for the longer granting of lump sum allowances is that the salary that the employee receives for this period is subject to Belgian taxes, that the lump sum allowances are interrupted if the employee relocates abroad and that they are limited to maximum 24 months for the same assignment.

The lodging reimbursement mentioned in the country list only applies to public servants and may not be used in the private sector.

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

RSM InterTax

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