

Lump sum allowances for job-related travel within Belgium as from 1 October 2018

The costs for meals made by an employee who travels within Belgium 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, 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.

1. Current amounts

As from 1 October 2018 the amounts will be modified. The conditions had been modified since 1 September 2017. The new amounts can be used in the private sector as a “serious norm”.

1.1. Per diem (meal)

Where before a distinction was made between journeys of at least 8 hours and journeys of more than 5 hours, but less than 8 hours, a lump sum cost reimbursement can only be allocated now for professional travel of at least 6 hours. This amounts to 17,06 euro per day.


Additional condition is however that the meal costs are not being reimbursed in another way by the employer or by a third party (for example participation in a seminar or meeting where the meal is included) or no advantage of the same kind is being benefited from (for example use of a company restaurant).

1.2. Compensation accommodation expenses (lodging)

Where before also a lump sum allowance was possible if the employee could lodge free of charge, now only accommodation expenses are compensated if the lodging has brought about costs for the employee. This amounts to 128,01 euro per night.

2. What does not change?

Higher lump sums stay 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. Also when the imposed minimum duration of the job-related travel is not met, the allowance is taxable.



The NSSO still maintains its separate lump sums for reimbursement of costs proper to the employer. The amounts of 7 euro per day¹ and 35 euro per night² are excluded from the wage definition for them for certain categories of employees, on condition that the lump sum used can be justified. 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 allocated for it.

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

RSM InterTax

¹ On the road costs for non sedentary employees - meal: employee is obliged to move around during the working day (at least 4 hours consecutively) and has no option other than to use a meal outside the office

² Accomodation expenses in Belgium: costs of supper, lodging and breakfast if employee cannot return home for the night because the work location is too far away

Through this document, RSM Belgium wants to provide you with general information. The information contained in this document cannot be considered as advice. While the editors have endeavored to make the information contained in this document as accurate as possible, we cannot guarantee the accuracy at the time of receipt nor that the information will still be accurate in the future.