

Indexed personal tax amounts for 2013

The new maximum amounts for tax year 2014 (income year 2013) were published by the Federal Government Service for Finance. We provide you hereafter with an overview of the most important amounts.

Professional expenses

Exempt amount private PC: 830,00
- maximum gross taxable income: 32.520,00

Exempt amount of the contributions granted by the employer as repayment of travel expenses from the private address to the place of employment: 380,00

Interests and capital repayments of mortgages and premiums

Maximum amount for capital repayments and life insurance premiums (together): 2.260,00

Deductible expenses and tax deductible expenditure

Deductible gifts
- *minimum amount*: 40,00
- *maximum amount*: 376.350,00

Remuneration domestic personnel
- *minimum amount of the remuneration*: 3.690,00
- *maximum deduction amount*: 7.530,00

Maximum amount pension savings: 940,00

Maximum amount LEA-vouchers and service vouchers: 2.720,00

Maximum amount of the annual tax deduction granted for 10 years (for existing houses and to the extent that a certificate was applied for before March 2012)
- *for passive houses*: 900,00
- *for low-energy houses*: 450,00
- *for zero-energy houses*: 1.810,00

Maximum tax deductible amount of 30% for making dwellings secure against burglary and theft: 750,00 (per house)

Income from movable property

Exempt interest income from savings: 1.880,00

Maximum amount of royalties to be considered as movable income: 56.450,00

Profit from commercial, trade or farming activities

Investment deduction

- *maximum transferable amount (personal tax): 933.350,00*
- *maximum calculation base transferable amount (personal tax): 3.733.390,00*
- *maximum transferable amount when opted for tax credit for research and development: 466.680,00*
- *maximum calculation base transferable amount when opted for tax credit for research and development: 1.866.700,00*

Miscellaneous

Marital quotient: 10.090,00

Maximum personal professional income assisting spouse: 13.100,00

Tax exempt amount: 6.990,00

Increase of tax exempt amount for dependent children

- *one child: 1.490,00*
- *two children: 3.820,00*
- *three children: 8.570,00*
- *four children: 13.860,00*
- *more than four children (supplement per child): 5.290,00*

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