

## Fiscal rules for telework: allowance up to 160€ per month possible

The government wants to stimulate telework by treating the allowances which the employee receives in a favourable way. Until now these allowances were treated differently by the social security and tax authorities. The ruling commission now follows the more favourable approach, being the one of the social security authorities.

### What is telework?

When we speak about 'telework' we mean work which is normally performed in the workplace of the employer, but which can also be performed regularly or occasionally at the employee's home due to the modern information technology.

Work performed at another location of the employer, or at a client, supplier, on a wharf is no telework.

Telework is also only work which is performed during normal working hours. An employee working at home after hours (to finish of a project) is not teleworking. Also 'mobile employees', of which the mobile character is inherent to the content of their job, are not teleworkers when they are not at the office.

### Until now: tax authorities accepted 40€ per month

Until now the tax authorities accepted that the employer paid an allowance to the employee for telework to cover the costs of the use of a (private) computer and an internet connection in order to perform their job by telework. This allowance can be 40€ per month. From a tax perspective, this is considered to be a repayment as costs proper to the employer. This means that it is not taxed in the hands of the employee.

### Ruling commission takes a more flexible position

Recently the ruling commission was of the opinion that an allowance of 120€ per month for telework is reasonable for fulltime employees.

Note that this is an additional allowance. The above allowance of 40€ was to cover to costs of a (private) computer and internet, while the 120€ allowance can be used to cover other costs linked to telework (electricity, heating, insurance, immovable withholding tax, depreciations, small office material, telephone).

Who uses a computer of the employer and therefore cannot benefit from the 40€ allowance, would now also be allowed to receive the 120€ tax free.

Also the social security authorities allow that both allowances are combined.

### Conditions

In order to receive the 120€ allowance, the employee should structurally and regularly spend a part of his working time at home.

On the other hand a maximum of two days home work per week is imposed. In the end this comes down to 15€ per home work day.

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