




## Details

**Service:** Tax & Legal

**Type:** Business and industry issue

**Date:** 01/12/2015

[Belgium](#) - [KPMG](#) - [Research](#) - [Tax & Legal News Flashes](#) - [e-Tax Flash](#)

## Parliament approves law increasing attractiveness of meal vouchers and collective bonuses



Parliament has approved a law with changes to the tax regime of meal vouchers and collective bonuses.

As from 1 January 2016, the maximum contribution of the employer to a meal voucher will be raised from 5,91 EUR to 6,91 EUR. The maximum is one of the conditions for the exemption of the meal voucher as a social benefit in the hands of the employee. In addition, the deductible amount for the employer of a meal voucher which is a social benefit for the employee will be increased from 1 EUR to 2 EUR.

Earlier this year, the social partners agreed to increase the maximum amount of the collective bonus (non-recurrent results-linked bonus – CLA n° 90) from 3.130 to 3.200 EUR (after indexation) as from 1 January 2016. A social security contribution of 13,07% is due, but the resulting amount of 2.782 EUR (after indexation) will not be further taxable in the hands of the employee.

## Share this



## Contact

KPMG Tax Advisers

Bourgetlaan - Av. du Bourget 40 B-  
1130 Brussels  
Tel.: +32 2 708 38 24

► [Send us an e-mail](#)

FEEDBACK

