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Thinking beyond borders: Management of extended business travelers – Belgium

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Contents

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01

Key message

1 Key message

A person’s liability to Belgian tax is determined by residence status for taxation purposes and the source of income derived by the individual. Income tax is levied at progressive rates on an individual’s taxable income for the year. In certain cases, separate flat-tax income tax rates apply (such as for termination payments and lump-sum pensions).

Extended business travelers are likely to be taxed on employment income relating to their Belgian workdays.

02

Income tax

2 Income Tax

2.1 Liability for income tax

A person's liability to Belgian tax is determined by residence status. A person can be a resident or a non-resident.

A resident of Belgium generally refers to an individual who enters Belgium, as a single person or with family, with the intention of remaining for more than 18 to 24 months (depending on circumstances and other factors).

Under certain circumstances a person may qualify for expatriate tax concessions. As from 1 January 2022, a new expatriate tax regime is applicable. The latter has been enacted by Law of 27 December 2021. Under this new regime, an individual is in principle considered as a resident of Belgium (unless there is an exception).

The general rule is that a person who is a resident of Belgium is assessable on their worldwide income. Non-residents are generally assessable on income derived directly or indirectly from sources in Belgium.

Extended business travelers are likely to be considered non-residents of Belgium for tax purposes, unless they enter Belgium with the intention to remain for more than 18 to 24 months (depending on circumstances and other factors). Many employees who move their tax residence to Belgium may qualify, however, for the expatriate tax concessions.

Employment income is generally treated as Belgian-sourced compensation where the individual performs the services while physically located in Belgium.

2.2 Tax trigger points

Technically, there is no threshold/minimum number of days that exempts the employee from the requirements to file and pay tax in Belgium. To the extent that the individual qualifies for relief in terms of the dependent personal services article of the applicable double tax treaty, there will be no tax liability. The treaty exemption will not apply if the Belgian entity is the individual's economic employer or if the individual is working for a direct branch of a foreign employer in Belgium. Similar rules apply if the individual cannot rely on a tax treaty.

2.3 Types of taxable income

For extended business travelers, the type of income that is generally taxed is employment income, including non-cash benefits-in-kind (such as housing or a company car).

Depending on the actual facts and circumstances, some payments/allowances may be tax exempt.

2.4 Tax rates

Net taxable income is taxed at graduated rates ranging from 25 to 50 percent. Tax rates are the same for both resident and non-resident taxpayers. In addition, local tax is due. Local tax is calculated as a percentage of income tax due. The actual percentage depends on the commune where the taxpayer is living and may vary from 0 percent to 10 percent. For non-resident taxpayers, local tax is always 7 percent.

Resident taxpayers are entitled to personal exemptions, including exemptions for dependents. Non-resident taxpayers are not entitled to any personal exemptions unless if at least 75 percent of the individual’s earned professional income is subject to income tax in Belgium. Some taxpayers may be able to claim partial or full personal exemptions based on the tax treaty signed between Belgium and their home countries/jurisdictions.

03

Social Security

3 Social Security

3.1 Liability for social security

Extended business travellers employed by an entity located in a European Economic Area (EEA) member state or Switzerland can, in most cases, remain subject to their home country/jurisdiction's social security scheme. They can obtain an exemption from paying social security in Belgium, usually regardless of their citizenship. This exemption is based on the EEA/Swiss rules with respect to postings and/or simultaneous employment.

In some cases, extended business travellers may stay in their home country/jurisdiction's social security system and obtain an exemption from paying Belgian social security. This arrangement is based on the provisions of a social security treaty signed between their home countries/jurisdictions and Belgium or based on specific exemptions in Belgian law (e.g. the absence of employer principle).

If no continued home country/jurisdiction social security coverage and no subsequent exemption from social security contributions are available, an extended business traveller will, in most cases, be subject to Belgian employee social security.

04

Compliance obligations

4 Compliance obligations

4.1 Employees' compliance obligations

Tax returns are due in the year following the tax year-end, which is 31 December. The actual filing due date is determined annually by the tax authorities but is typically the end of June for residents' tax returns and the end of September for non-residents' tax returns.

Resident taxpayers always have to file a tax return. For non-residents who have received Belgian-sourced employment income, there is also a tax return filing obligation in all instances. Belgium does not have a system of final wage withholding taxes for employment income.

4.2 Employers reporting and withholding requirements

Withholdings from employment income apply if the employee is paid via a Belgian payroll or is working for a direct branch of a foreign employer in Belgium. As from 1 January 2019, Belgian companies also have a reporting obligation for remuneration paid or granted by a foreign related company. As from 1 March 2019, a formal wage withholding tax obligation was introduced on the same type of remuneration. The reporting and wage tax obligations on income attributed by a foreign related company are irrespective of any cost charge to or involvement of the Belgian subsidiary. If wage withholding tax is applicable, or if the employer deducts the remuneration for Belgian corporate tax purposes, the employer has to establish a wage tax reporting card (fiche 281.10). This fiche 281.10 must be filed with the tax authorities, generally by the end of February of the year following the year of payment.

05

Immigration

5 Immigration

5.1 Work permit/Single Permit/Visa requirements

A work permit (in case of an employment in Belgium of maximum 90 days, unless exceptions are applicable) or a Single Permit (in case of an employment in Belgium for more than 90 days) and a Belgian visa (type C or D depending on the situation) must be applied for before the individual enters Belgium. The type of work permit or Single Permit required will depend on the purpose of the individual's entry into Belgium.

EEA and Swiss nationals do not require work permits and/or visas.

Other immigration considerations:

LIMOSA registration

Employees temporarily or partially performing work in Belgium, who (i) either habitually work in a country other than Belgium and/or (ii) have been recruited in a country other than Belgium, have to be registered with the international migration information system ('Landenoverschrijdend Informatiesysteem Migratie Onderzoek Sociaal Administratief' (LIMOSA)). This registration has to be made in principle by the employer sending the employee. In certain cases, an exemption may be available.

5.2 Immigration compliance

The Belgian immigration compliance process is quite specific as, in many cases, business travelers will need to obtain two separate documents in order to be compliant.

As a first step, extended business travelers, generally, will need to obtain a Belgian work permit type B (for employment < 90 days) or a Single Permit (for employment > 90 days) before they enter Belgium (principle). The foreign employer is required to file the application for the work permit or Single Permit with the Belgian competent regional authorities where the individual will perform the activities. A Work permit type B or Single Permit can e.g., be obtained for individuals who are highly skilled and earn a minimum yearly gross salary of 48,912 euros (EUR) for the Flemish Region (currently still pending a future update) or EUR 3,703.44 (monthly threshold) for the Brussels Region or EUR 53,220 for the Walloon Region (amounts for income year 2026). In the Flemish Region, a lower threshold is applied for individuals younger than 30 with a local Belgian contract (or nurses in the Flemish Region). A lower threshold also exists in the Walloon Region in case of a local Belgian contract or assignment. Alternatively, work permits type B or Single Permits are available for individuals in a management position who earn a minimum yearly gross salary of EUR 78,259 for the Flemish Region (currently still pending a future update) or EUR 6,647.20 (monthly threshold) in the Brussels Region and EUR 88,790 in the Walloon Region (amounts for income year 2026).

The work permit B or Single Permit allows the individual to perform professional activities on the Belgian territory.

In some cases, a specific Belgian work permit or Single Permit exemption might be available for business travelers depending on the duration and the purpose of the stay in Belgium.

As a general remark, it is recommended to start well in advance with the process of the Belgian work permit or Single Permit as the treatment of the applications can take 1 to 2 months for the Belgian work permit B or 4 to 5 months for the Single Permit.

As a second step, depending on the nationality of the individual, duration and purpose of the stay in Belgium, the individual might also need to obtain a visa allowing entry to the Belgian territory.

The application for the visa needs to be made at the Belgian competent Embassy or Consulate in the home country/jurisdiction of the individual.

Back to top

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