

GMS Flash Alert

2026-011 | 14 January 2026

Belgium – Enhanced Tax Regime for Inbound Taxpayers and Researchers

The anticipated enhancements to the Belgian tax regime for inbound taxpayers¹ have been approved by the Belgian Parliament (law published on 30 December 2025).² These changes increase the tax benefits and broaden access to the regime, in line with the Federal Coalition Agreement 2025-2029.

See [GMS Flash Alert](#) (published 20 March 2025) for additional details.

WHY THIS MATTERS

For individuals already benefiting from the regime, the level of benefits available may be enhanced. In addition, individuals who did not initially satisfy the salary threshold upon relocation and who commenced employment in Belgium in 2025 may retroactively qualify for the regime from the commencement of their Belgian employment.

Context

Eligibility: Lower Minimum Salary Threshold

The minimum salary threshold for eligibility under the inbound expat tax regime has been reduced from EUR 75,000 to EUR 70,000 in annual gross remuneration. The gross remuneration should be taxable in Belgium and obtained from the qualifying employer bearing the associated costs.

This amendment applies retroactively from 1 January 2025. Retroactive applications can be filed no later than 9 April 2026, provided that all of the following conditions are met:

- The employment in Belgium commenced between 1 January 2025 and 9 January 2026;
- The individual's annual gross remuneration ranged between EUR 70,000 and EUR 75,000 (subject to specific calculation rules and prorated periods);
- All other conditions of the inbound expat tax regime have been consistently met.

Increased Tax & Social Security Benefits

The tax benefits available under the inbound expat tax regime have been enhanced:

- The tax-free allowance, to be paid on top of the salary, may now amount to up to 35 percent of the individual's remuneration (previously capped at 30 percent);
- The annual ceiling of EUR 90,000 applicable to this tax-free allowance has been abolished.

*Please note that the Belgian **social security authorities** have taken a preliminary position not to apply the amendments until the relevant social security legislation has been formally updated.³*

KPMG INSIGHTS

This strengthened framework for inbound taxpayers may create opportunities, but also requires careful consideration from an implementation perspective. Please contact your KPMG adviser should you have any questions or require assistance.

If individual taxpayers and/or employers have questions or concerns about the measures highlighted in this newsletter, they should consult with their usual qualified tax professional or a member of the GMS/People Services team in Belgium (see the Contacts section).

FOOTNOTES:

1 FOD Financiën (in Dutch), "[Bijzonder belastingstelsel voor ingekomen belastingplichtigen en ingekomen onderzoekers.](#)"

2 De Kamer (in Dutch), "[La Chambre des représentants de Belgique](#)" published on 30 December 2025.

3 National Social Security Office (NSS) (in Dutch), "[Administrative instructions NSS – 2025/4 – Interim instructions.](#)"

* * * *

Contact Us

For additional information or assistance, please contact your local GMS or People Services professional or the following professional with the KPMG International member firm in Belgium:



Carolien Van Echelpoel

Partner

Tel. + 32 478256276

cvanechelpoel@kpmg.com

The information contained in this newsletter was submitted by the KPMG International member firm in Belgium.

© 2026 KPMG Central Services, a Belgian Economic Interest Grouping ("ESV/GIE") and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

www.kpmg.com

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

Learn about us:



kpmg.com

© 2026 KPMG LLP, a Delaware limited liability partnership, and its subsidiaries are part of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG LLP is the U.S. firm of the KPMG global organization of independent professional services firms providing Audit, Tax and Advisory services. The KPMG global organization operates in 147 countries and territories and has more than 219,000 people working in member firms around the world.

Each KPMG firm is a legally distinct and separate entity and describes itself as such. KPMG International Limited is a private English company limited by guarantee. KPMG International Limited and its related entities do not provide services to clients.

GMS Flash Alert is a publication of the KPMG LLP Washington National Tax practice.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm. The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.