

PERSONAL INCOME TAX

Presentation



Whether you are taxed on your personal income in Belgium depends on your status. Evidently you will only pay taxes on your *personal* income to the Belgian State if you are on a Belgian payroll.. The amount of taxes you pay will depend on the level of your income and is calculated in percentages per installment. Specific rules are applicable for European civil servants, national seconded experts and trainees at the European institutions.

Belgian payroll



If you work as a self-employed person or an employee under the Belgian system, you will pay taxes. As an employee the State will directly deduct a fairly precisely calculated advance for the taxes and social security contributions from your wages. As a self-employed person however you can from your own free pay advances, although this is not mandatory. Employee and self-employed persons will need to fill in their annual tax form, which can be done on line via [TaxonWeb](#) and will be partly prefilled by the State.

European civil servants



European civil servants are not required to pay Belgian personal income tax, since they fall under the Protocol on the Privileges and Immunities of the European Communities. As a result the salaries paid by European institutions are exempt from national income tax.

Officials of European institutions who are domiciled for tax purposes in Belgium **must complete the tax return** but are required to tick **special boxes (1062-05/ 1020-47) exempting them from taxes** on their salary.

For those who are not domiciled for tax purposes in Belgium, the tax return should be sent to the local tax office (not to the scanning centre) with the relevant letter from the institute.

In the event officials have an income from a Belgian source, this income must be declared in a **non-residents tax return**, the competent tax office should be notified and this form should be filled out. Once this request has been submitted, you will receive the declaration each year. You must also inform your tax office in the event of a change of address and/or civil status (marriage, legal cohabitation, separation, divorce, death, etc.).

National seconded experts



National detached experts continue in principle to pay taxes in their home country and are not liable for Belgian income tax. Any EU official who receives an annual tax form should return it to the local tax office along with a document from the European Commission proving his status as an EU official.

Trainees



Official trainees (stagiaires) at the European institutions are not covered by the Protocol on the privileges and immunities of the European Communities so they must complete and return their annual tax form. The training agreement implies the exercise of paid work in a subordinate relationship constituting a contract of employment and, consequently, the indemnities granted within the framework of the SCHUMAN scholarship represent taxable remuneration within the meaning of Articles 30, 1°, and 31, paragraph 2, 1°, of the 1992 Income Tax Code.

USEFUL LINKS



[TaxonWeb](#)

[Xpatris comparative platform](#)
