

THE OECD TAX-BENEFIT DATABASE

Description of policy rules for
Belgium 2023



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Description of policy rules for 2023

OECD contact: Eliza-Jane Pearsall, Jobs and Income Division, Directorate for Employment, Labour and Social Affairs. Email: Tax-Benefit.Models@oecd.org

National team: Dirk Moens, Federal Public Service Social Security, Tom Bevers, Federal Public Service Employment, Labour and Social Dialogue, Geert Vanreybrouck and Frédéric Halleux, Federal Public Service Finance

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Preface

This report provides a detailed description of the tax and benefit rules in Belgium as they apply to working-age individuals and their dependent children. It also includes output from the [OECD Tax-Benefit model \(TaxBEN\)](#), which puts all these complex legal rules into a unified methodological framework that enables international comparisons of how tax liabilities and benefit entitlements affect the net disposable income of families in different labour market circumstances, .e.g. in employment versus unemployment.

The **main body** of the report describes the rules that are relevant for the family and labour market characteristics that are within the scope of the **TaxBEN** model (see below for the methodology and user guide). The **annex** provides information on other cash benefits and taxes on employment income that are relevant for other groups of the working-age population, but are outside the scope of the **TaxBEN** model.

TaxBEN is essentially a large cross-country calculator of tax liabilities and benefit entitlements for a broad set of *hypothetical* families (“vignettes”), e.g. a married couple of 40-years-old adults with two children aged 4 and 6 (click [here](#) for a quick overview of the **TaxBEN** model). **TaxBEN** incorporates rules on the main taxes on employment income, social contributions paid by employees and employers, as well as the main cash and near-cash benefit programmes, including unemployment benefits, family and childcare benefits, guaranteed minimum-income benefits, cash housing benefits, and employment-conditional benefits. Disability benefits, maternity and parental leaves benefits are included in the model for a sub-set of countries and years. The main policy instruments that are currently not included in the **TaxBEN** model are taxes on wealth (e.g. taxes on immovable and unmovable properties), indirect taxes (e.g. VAT), early-retirement benefits, short-time work compensation schemes, sickness benefits, and in-kind benefits (e.g. subsidised transport and free health care).

Useful online resources for the OECD tax-benefit model (TaxBEN)



[TaxBEN web calculator](#)



[Methodology and user guide](#)



[OECD tax-benefit data portal](#)



[Network of national experts](#)

Guidelines for updating this report (for national experts)



[General guidelines](#)

Detailed [guidelines for updating Section 5](#) “Net costs for Early Childhood Education and Care”

Reading notes and further details on the content of this report

- **Reference date** for the policy rules described in this report: **January 1, 2023**.
- The TaxBEN models all policies in effect on the reference date. This includes temporary policies implemented in response to the **Covid-19 pandemic**.
- The symbol ⓘ in the text provides a link to the glossary of technical terms.
- Section titles provide the names of taxes and benefits as they are known in the country: first, direct translation into English, then (in brackets) the name in the national language.
- **TaxBEN** variables are indicated in the text using the format **[variable name]**

The OECD tax-benefit model for Belgium: Policy rules in 2023

1. Reference wages

Average wage **[AW]**: The OECD tax-benefit model uses Secretariat estimates of the average full-time wage (available [here](#)).¹ If Secretariat estimates are not available yet, the model uses wage projections obtained by applying forecasted wage growth² to the latest available wage estimate.

The annual minimum wage **[MIN]** is calculated by multiplying the monthly minimum wage (from 1 January 2023) by 12, i.e. EUR 1 954.99 * 12 = EUR 23 459.88.


Belgium has a system of automatic indexation of social benefits and wages to prevent purchasing power from being eroded by inflation. Indexation occurs when the smoothed ‘health index’ exceeds the ‘pivot index’.³ When this occurs, social benefits are increased by 2% the following month and wages in the public sector are increased by 2% from the 2nd month. Indexation of private wages may differ in timing and amount according to collective labour agreements, but is always automatic.

2. Unemployment benefits

Variable names: **[UI_p; UI_s]**

Unemployment benefits following a period of unemployment are described in Section 2.1. Unemployment benefits for young people after completing their studies are described in Section 2.3, and unemployment benefits for older workers are described in Section 2.4.

2.1. Unemployment benefit after employment (Assurance chômage)

This is an unemployment insurance benefit. It is contributory and taxable, but not means-tested. 

2.1.1. Eligibility conditions

Contribution/employment history: A certain number of days of paid work (*période de stage*) must be proven within a certain reference period (*période de référence*). The

¹ Average Wages are estimated by the Centre for Tax Policy and Administration at the OECD. For more information on methodology see the latest Taxing Wages publication.


² Wage growth projections are based on [OECD Economic Outlook](#) and [EU economic forecasts](#) (for non-OECD countries).

³ The ‘health index’ corresponds to the CPI, but excluding tobacco, alcohol, fuel and diesel. The ‘smoothed health index’ refers to the four-month average of the health index. The pivot index was defined by law in 1971 with a value of 114,20. Its value is obtained by multiplying the previous value by 1.02.

length of the probationary period and the reference period increase with the age of the worker:

Age	Days of paid work	Reference period
Less than 36 years	312 days	21 months
36 - 49 years	468 days	33 months
50 years or more	624 days	42 months

Only days for which social security contributions, including those for the unemployment sector, have been deducted from the salary count as ‘days of paid work’ (including days covered by paid leave, such as sick leave).

Behavioural requirements and related eligibility conditions:  TaxBEN assumes that the following mandatory conditions are met when simulating unemployment benefits⁴. The claimant must:

1. Have reached the end of compulsory schooling and have not reached pensionable age.
2. Be involuntarily unemployed: be deprived of work and pay due to circumstances beyond control.
3. Be deprived of work and remuneration.
4. Be able to work, available to work, and looking for work (i.e. registered as a jobseeker and actively seeking work).
5. Staying in Belgium
6. Report to the control of the unemployed.

2.1.2. *Benefit amount*

Unemployment benefit is paid monthly.

Calculation base: The gross daily amount of unemployment benefit is obtained by multiplying the gross daily wage previously earned by the unemployment benefit rate (*taux des allocations de chômage*) as shown in the table below. Maximum and minimum amounts of the unemployment benefit apply.

Benefit amount: Benefit amounts depend on the family situation of the recipient and how long they have been unemployed.

Recipients are classified according to their family situation⁵:

- Category A: with family responsibilities (*travailleur ayant charge de famille*); This category includes single parents, and a member of a couple whose partner does not work and does not receive replacement income such as unemployment benefits.
- Category N: single person living alone (*isolé*)

⁴ Details on behavioural requirements and sanction provisions for unemployment benefits are reported in regularly updated companion reports, see Immervoll and Knotz (2018, forthcoming), [Langenbucher \(2015\)](#) and [Venn \(2011\)](#).

⁵ More details of how family situations are classified can be found here:

<https://www.onem.be/fr/documentation/feuille-info/t147>

- Category B: cohabitants without family responsibilities (*cohabitant, sans charge de famille*); This category includes a member of a couple whose partner works or receives replacement income, even if they have dependent children.

Three periods can be distinguished:

- a first period of **12 months**, during which the unemployed receive an allowance based on their last salary, capped at a certain amount.
- a second period which depends on length of previous employment (2 months plus an additional 2 months for every year of previous employment), with a **maximum duration of 36 months** (if previously employed for at least 17 years). The amount paid is a percentage of previous salary, with decreasing maximum benefits after the first 12 months and every 6 months thereafter.
- a third period, when they receive a flat-rate allowance as a fully unemployed person, the amount of which also depends on their family situation.

The details of these 3 phases and the minimum and maximum daily amounts valid from 1 January 2023 are shown in the table below. All the amounts mentioned are indexed as described in Section 2.1.8. Unemployment benefit is granted for all days of the month except Sundays and public holidays (on average 26 benefits per month).

	Category A: cohabitants with family responsibilities	Category N: Single people	Category B: Cohabitants
1st period = 1st year of unemployment			
Phase 1: M1 to M3	65% of the last salary received limited to the upper salary limit (€ 3.199,30 per month)		
MIN/day	63,47	51,43	49,51
MAX/day	79,98	79,98	79,98
Phase 2: M4 to M6	60% of the last salary received limited to the upper salary limit (€ 3.199,30 per month)		
MIN/day	63,47	51,43	45,71
MAX/day	73,83	73,83	73,83
Phase 3: K7 to K12	60% of the last salary received limited to the intermediate salary ceiling (€ 2.981,77 per month)		
MIN/day	63,47	51,43	45,71
MAX/day	68,81	68,81	68,81
2nd period			
Phases 2A and 2B: 2 1 st months of the 2 nd year (2A), eventually extended by 10 months maximum (2B) M13 to M24 max	60% of the last salary received limited to the basic salary ceiling (€ 2.786,33 per month)	55% of the last salary received limited to a specific salary ceiling (€ 2.725,75 per month)	40% of the last salary received limited to the basic salary ceiling (€ 2.786,33 per month)
MIN/day	63,47	51,43	37,88
MAX/day	64,30	57,66	42,87
Phase 21: M25 to M30 eventually	The amount in phase 2A reduced by 1/5 of the difference between the amount in phase 2A and the lump sum allowance		
MIN/day	63,47	51,43	35,64
MAX/day	63,47	55,43	39,21
Phase 22: M31 to M36 eventually	The amount in phase 2A reduced by 2/5 of the difference between the amount in phase 2A and the lump sum allowance		
MIN/day	63,47	51,43	33,40
MAX/day	63,47	53,19	35,55
Phase 23: M37 to M42 eventually	The amount in phase 2A reduced by 3/5 of the difference between the amount in phase 2A and the lump sum allowance		
MIN/day	63,47	51,43	31,17
MAX/day	63,47	51,43	31,88
Phase 24: M43 to M48 eventually	The amount in phase 2A reduced by 4/5 of the difference between the amount in phase 2A and the lump sum allowance		
MIN/day	63,47	51,43	28,93
MAX/day	63,47	51,43	28,93
3rd period= after the second period, M49 and above			

flat-rate allowance per day (with some exceptions)	63,47	51,43	26,69
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2.1.3. *Benefit duration*

No limitation for the unemployment benefits.

2.1.4. *Means test*

The allowance is not means-tested.

2.1.5. *Tax treatment*

The allowance is taxable, but tax reductions exist (see Section 8.1). Unemployment benefits are not subject to social security contributions.

2.1.6. *Interactions with other components of the tax-benefit system*

No information.

2.1.7. *Combining benefit receipt and employment/starting a new job*

A fully unemployed individual who accepts a part-time job to exit unemployment may, under certain circumstances, receive the Income Guarantee Allowance (*l'allocation de garantie de revenu, AGR*).

To be eligible for the Income Guarantee Allowance, the following conditions must be met:

- the gross monthly salary of the new part-time job is lower than the gross monthly reference salary (EUR 1.954,99 as of 1 January 2023)
- the average number of hours of the new part-time job is not more than 4/5 of that of a full-time job.
- If classified as a part-time worker with maintenance of rights (*temps partiel avec maintien des droits, TPMD*), the claimant remains registered as a full-time job seeker and is available for full-time employment

OECD Note: The TaxBEN model assumes the case of previous full-time employment, and that the claimant seeks full-time work (meeting the conditions for TPMD). The remainder of this section assumes this is the case, and applies simplified calculation rules⁶.

The amount of Income Guarantee Allowance (AGR) is calculated as follows:

$$\text{AGR} = \text{UI reference amount} + \text{Supplement for Hours Worked} - \text{Net Salary}$$

The *UI reference amount* is the normal amount of the net monthly benefit that would be received if wholly unemployed (26 multiplied by the daily rate). The net and gross benefits are the same for most claimants. For couples, the net amount is calculated as (gross x 0.8991) for the first 12 months.

The *Supplement for Hours Worked* is the **hourly supplement** multiplied by the number of hours worked in excess of 1/3 of full-time (55 hours per month for a 38

⁶ More details, including the different conditions for part-time jobseekers, are available here: [T70 | Documentation | ONEM](#).

hour week job). The **hourly supplement** on 1 January 2023 is EUR 3,79 for all categories.

OECD Note: The TaxBEN model considers full-time work of 40 hours per week. 1/3 of full-time for the month is thus 40 times 55/38 = 58 hours per month.

The *Net Salary* is the gross salary from the new job, less social security deductions of 13.07 percent and flat-rate withholding tax.

The net amount of the income guarantee allowance is limited to an amount equal to the fictitious net full-time earnings minus the net part-time earnings.

In order to receive the income guarantee allowance, the result of the calculation must also be equal to or greater than EUR 13,35.

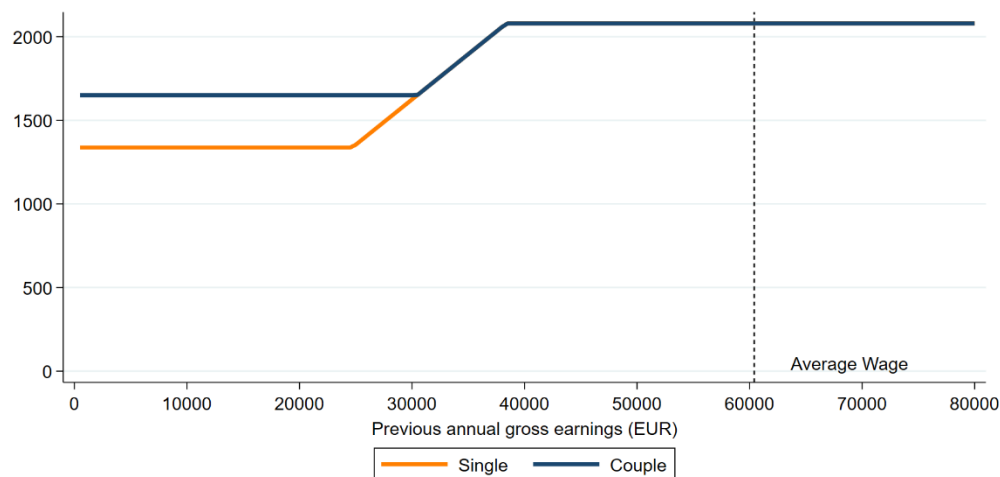
A part-time worker who loses his or her part-time job starts receiving unemployment benefit again for all days of the week (except Sunday). The amount of the benefit is calculated on the basis of the remuneration before the part-time activity⁷.

In addition, there are limited circumstances where other gainful employment is compatible with unemployment benefits, for example continuation of a self-employed or artistic activity. These circumstances are not simulated in the TaxBEN model.

2.1.8. Indexation

Social benefits in Belgium are automatically increased by 2% each time the health index exceeds a certain level (the 'pivot index'), as described in Section 1.

Figure 1 - Unemployment Benefit by family status and previous annual gross earnings



Note: All adults are 40 years old. Children, if present, are 4 and 6. Long and continuous employment record (22 years) assumed. Figures for 2nd month of benefit receipt.


⁷ As the benefit to unemployment benefits in Belgium is not limited in time (with regard to full unemployment benefits), it is not possible to “save” benefits for a possible future period of unemployment. If someone is compensated - even for a single day - by unemployment insurance as fully unemployed, that person can be readmitted to benefit from unemployment benefits. The person does not have to prove days of work again if she submits a new application for benefits and if she registers as a jobseeker at the latest three years after her last day on benefits. These 3 years can be extended by certain events.

2.2. Unemployment assistance

OECD note: In many OECD countries, jobseekers who do not qualify for Unemployment Insurance (UI – Section 2.1), or whose entitlement to UI is low or has expired, can claim Unemployment Assistance (UA – this section) and/or Social Assistance benefits (SA – Section 3). These UA and SA benefits have different purposes (and reach different target groups). For instance, while the main purpose of UA is to encourage the labour market reintegration of jobseekers who have exhausted or are not eligible to the standard UI benefit, the purpose of SA programmes is to provide an acceptable standard of living for families unable to earn sufficient incomes from other sources. Conditions for UA typically include requirements to register with the public employment service and participate in active job search in a similar way as for UI. This is *not always* the case for SA benefits, for which low income is the key entitlement criterion and activation requirements exist only for those who are capable of work.

Based on this definition, Belgium and the representative regions considered in this report (Wallonia and Brussels Capital) do not currently provide a national/local Unemployment Assistance programme. Nevertheless, Belgium does provide a Social Assistance programme (described in Section 3.1).

2.3. Unemployment benefit after studies (*allocation d'insertion*)

This is an unemployment insurance benefit. It is contributory, not means-tested and taxable. 

2.3.1. Eligibility condition

Age: Under 25 years old at the time of application.

Behavioural requirements and related eligibility conditions:

A person applying for unemployment benefits after studies must be involuntarily deprived of work and pay to be entitled to the benefits (as for full unemployment benefits, see Section 2.1.1).

TaxBEN assumes that the following mandatory conditions are met when simulating the insertion allowance:

1. Before being entitled to unemployment benefit, young people who have finished their studies, regardless of their age, must complete a 310-day waiting period. During this period they are not entitled to benefits, but they have to prove that they are actively looking for work, which is assessed during two interviews: one in the 7th month of unemployment, another in the 11th month of unemployment.
2. The work placement is not extended or shortened by student work. However, days of student work after July 31 following the end of the studies are taken into account for the calculation of the waiting period.
3. After this waiting period, the right to benefits after studies is opened, if both assessments of the search efforts were positive. If at least one of the two assessments was not positive, the entitlement is postponed until there are two positive assessments (every 6 months there is another assessment).
4. Young people under the age of 21 must have a diploma in order to receive benefits after studies.

2.3.2. Benefit amount

The unemployment benefit after studies is paid monthly.

Calculation base: flat-rate allowance, the amount of which depends on the family composition. Recipients are classified according to their family situation⁸:

- with family responsibilities (*travailleur ayant charge de famille*); This category includes single parents, and a member of a couple whose partner does not work and does not receive replacement income such as unemployment benefits.
- single person living alone (*isolé*)
- cohabitants without family responsibilities (*cohabitant, sans charge de famille*); This category includes a member of a couple whose partner works or receives replacement income, even if they have dependent children.
- couples where both members are unemployed (*cohabitants privilégiés*), with or without children

Benefit amount (EUR):

Amounts valid on 01/01/2023	Day	Month
Cohabitants with family responsibilities		
	61,83	1.607,58
Single persons		
over 21 years old	46,70	1.214,20
from 18 to 21 years old	26,84	697,84
under 18 years old ⁹	17,08	444,08
Cohabitants		
from 18 years old	22,54	586,04
under 18 years old ⁹	14,14	367,64
Couple where both are unemployed		
from 18 years old	25,33	658,58
under 18 years old ⁹	15,78	410,28

2.3.3. Benefit duration

Integration benefits are granted for a maximum period of 36 months, however the period before the recipient's 30th birthday does not contribute to this limit for recipients who

⁸ More details of how family situations are classified can be found here: <https://www.onem.be/citoyens/chomage-complet/a-combien-s-eleve-votre-allocation-/quelle-est-votre-situation-familiale->

⁹ TaxBEN does not model benefits for individuals aged less than 18 years.

are classified as ‘with family responsibilities’, ‘single’ or ‘privileged cohabitant’ (see definition in section 2.3.2)¹⁰.

The 36-month limit can be extended under certain conditions. The 36-month credit is calculated from the first day of the benefit. The period before 1 January 2012 is not taken into account for the calculation of the credit.

During this period of entitlement to the integration allowance, every six months there is an assessment of the job search efforts: in case of a negative assessment, the entitlement is suspended for at least six months, until the next positive assessment. These periods of ineligibility count towards the maximum period of 36 months of benefit.

2.3.4. *Means test*

The allowance is not means-tested.

2.3.5. *Tax treatment*

The allowance is taxable, but tax reductions exist (see Section 8.1.). Unemployment benefits are not subject to social security contributions.

2.3.6. *Interactions with other components of the tax-benefit system*

No information

2.3.7. *Combining benefit receipt and employment/starting a new job*

Integration benefits can be combined with a part time job (income guarantee allowance). In addition, there are limited circumstances where other gainful employment is compatible with integration benefits, for example continuation of a self-employed or artistic activity. See section 2.1.7 for further details.

2.3.8. *Indexation*

As described in Section 2.1.8.

2.4. *Unemployment benefit for old workers (Régime de chômage avec complément d'entreprise)*

This is unemployment insurance benefit is contributory, not means-tested and taxable.



2.4.1. *Eligibility condition*

A person can benefit from unemployment benefit for old workers only if she has been let go by her employer (she cannot be voluntarily unemployed).

Age: at least 62 years, with exceptions (lower age requirements) for specific situations:

- Age of 60: after a long career, in a ‘heavy profession’ (working in nightshifts or in shifts or in a full-continue working company, or physical disability in building sector)

¹⁰ Ageing of household members is not considered in the TaxBEN model. As a result, the 36-month duration limit only applies to non-privileged cohabitants. All other household classifications are modelled to receive the benefit indefinitely (as they are never modelled to turn 30).

- Age of 60: becoming unemployed in a company restructure (collective dismissals) or company in difficulty, or medical reasons.

Contribution/employment history: at least 40 years of career for men and 38 years of career for women, with lower career requirements for reduced age situations.

2.4.2. *Benefit amount*

The allowance is paid monthly.

The amount of the supplementary compensation that the former employer must pay until the age of 65 is equal to half of the difference between the net reference pay (= gross monthly salary capped at EUR 4.813,48 - personal social security contributions - withholding tax) and the unemployment benefit. The amount of the unemployment benefit is equal to 60% of the lost earnings up to a maximum of EUR 2.684,68 per month, regardless of the composition of the household and the duration of the unemployment (maximum benefit EUR 103,2569 per day or EUR 2.684,68 per month).

2.4.3. *Benefit duration*

This allowance is paid until the age of 65. The unemployed person is obliged to remain in this system until the legal pension age as they do not have access to early retirement.

2.4.4. *Means test*

The allowance is not means-tested.

2.4.5. *Tax treatment*

The complementary benefit is reduced by an individual social security contribution of 6,92% of the total sum of the employment benefit and the complementary benefit. This contribution cannot have, as a consequence, that the sum of the two benefits falls below EUR 2.084,26 (with family responsibilities – see Section 2.1.2) or EUR 1.730,36 (without family responsibilities).

The unemployment benefit and the complementary benefit are taxable in the same way as pension benefits. That is, when retaking work, the complementary benefit is exempt from taxes.

2.4.6. *Interactions with other components of the tax-benefit system*

No information

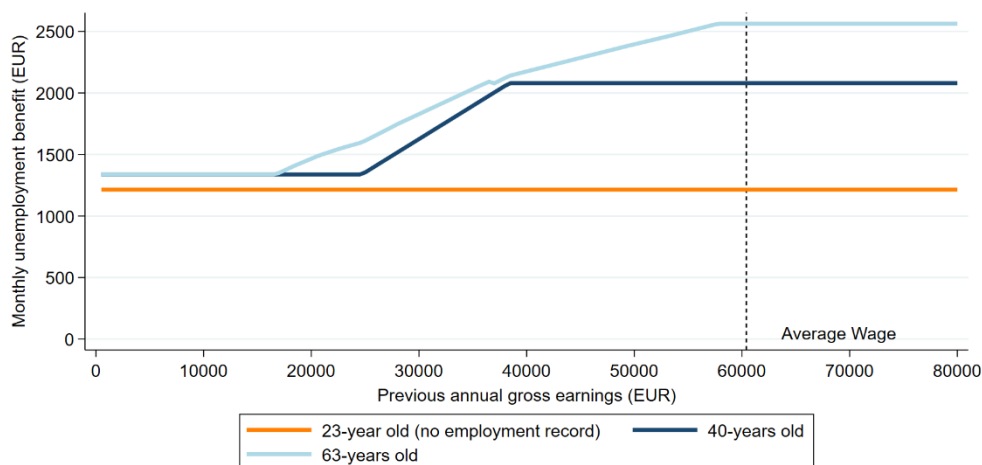
2.4.7. *Combining benefit receipt and employment/starting a job*

If the unemployed restarts work (at another employer), they lose the unemployment benefit but still receive the complementary benefit from the former employer.

2.4.8. *Indexation*

The amount of unemployment benefit and supplementary compensation is linked to changes in the consumer price index. The amount of the supplementary compensation may be re-evaluated each year on 1 January by the National Labour Council on the basis of conventional wage trends.

Figure 2 – Annual unemployment benefits – by previous annual gross earnings



Note: For single adults without children. For 40 and 63-year old, unemployment since age 18 assumed. Figures for 2nd month of benefit receipt.

Figure 3 – Annual Unemployment benefits – by employment record



Note: All figures for single 40-year olds. Previous annual earnings amount to average wage.

3. Social assistance and housing benefits

3.1. Guaranteed minimum income benefit (*Revenu d'Intégration Sociale*)

Variable name: **[SA]**

This is a non-contributory benefit, means-tested and not taxable.

Depending on the individual situation of the person, a conditional resource guarantee can be provided by different allowances:

- Livelihood and integration income (*Revenu d'Intégration Sociale, RIS*)
- Income Guarantee for Older People (*Garantie de revenus aux Personnes Âgées, GRAPA*)

- Disabled Persons Allowance (*Allocation pour Handicapés*)
- *Allocation Familiale Garantie* - AFG¹¹

OECD Note: Only the Livelihood and Integration Income is simulated in TaxbBEN.

3.1.1. Eligibility conditions

All so-called "social assistance" benefits, including the Livelihood and integration Income (as well as the AFG), are granted only after exhaustion of social rights (pensions, unemployment benefits, disability benefits, family allowances) in all other social schemes in which the applicant might have rights.

The minimum age is 18, or younger if the person has at least one dependent child, and is limited to the statutory pension age¹². The benefit is subject to a means test (see Section 3.1.4).

The AFG will only be paid to people with dependent children under 18 (or under 25 if they are still studying) who are not covered by any other family allowance scheme. As the regional systems all came into force on 1 January 2021, the AFG is no longer modelled in TaxBEN.

3.1.2. Benefit amount

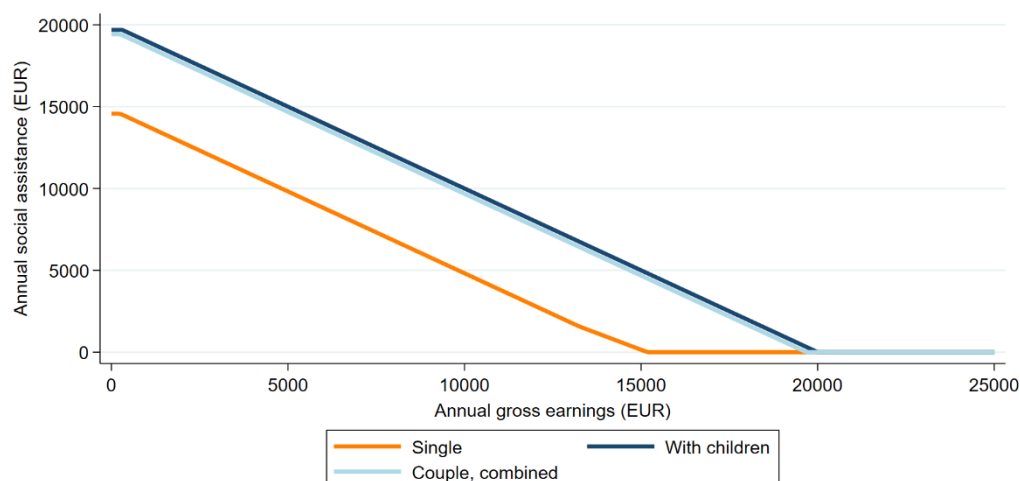
Monthly amount of the **Livelihood and Integration Income** applicable per period and per family situation (EUR per month):

	Single (Category 2)	Families with children (Category 3)	Cohabitants, including members of a couple (per person) (Category 1)
From 1/09/2018	910,52	1 254,82	607,01
From 1/07/2019	928,73	1 254,82	619,15
From 1/01/2020	940,11	1 270,51	626,74
From 1/03/2021	958,91	1 295,91	639,27
From 1/01/2022	1 072,30	1 449,15	714,86
From 1/01/2023	1 214,13	1 640,83	809,42

¹¹ Note that the 'guaranteed family allowance' (AFG) is a residual scheme of family allowances, where family allowances are granted if the beneficiary has no entitlements in one of the statutory family allowance schemes (employees, civil servants or self-employed). It is not a scheme of resource guarantee or replacement income. Beneficiaries of the guaranteed minimum income benefit are in fact, depending on their situation, eligible for family allowances under one of the statutory schemes.

¹² From pensionable age onwards, the 'Income Guarantee for the Elderly' (GRAPA) will be awarded to people with an insufficient level of resources

Figure 4 - Social Assistance (Revenu d'Integration Sociale) for beneficiaries without children, by annual gross earnings



Note: All adults are 40 years old.

3.1.3. *Benefit duration*

No information

3.1.4. *Means test*

Income test

The social assistance is means tested, with the reference income deducted from the benefit amount. The reference income includes:

- Net earnings (after taxes and social security contributions) excluding the first EUR 310 per year for households with dependent children, and the first EUR 250 per year for other households
- Unemployment insurance benefits (Sections 2.1, 2.3 and 2.4)
- Disability benefits (not modelled)
- Income tax, before the additional reduction for dependent children (Section 8.1.3) and the In-work tax credit (Section 8.2.2), is deducted from the reference income
- Social security contributions are deducted from reference income.

The reference income does not include:

- Family allowances (Section 4.1)
- The refundable child tax credit (Section 8.1.3)
- Student scholarships, social services provided by local social welfare authorities (CPAS), food money for minor dependent children, occasional donations from persons not bound by a maintenance obligation towards the beneficiary

3.1.5. *Tax treatment*

Non-taxable.

3.1.6. *Interaction with other components of the tax-benefit system*

No information.

3.1.7. *Combining benefit receipt and employment/starting a new job*

See section 3.1.4

3.1.8. *Indexation*

The benefit amounts in Section 3.1.2 and the income disregards in Section 3.1.4 are automatically indexed by 2% each time the health index exceeds a certain level (the "pivot index").

Benefits are increased when the increase in the cost of living reaches 2%. The indexation of benefits is triggered each time the "smoothed health index" reaches an amount known as the "pivot index". The smoothed health index is the arithmetic average of the health indices for the month in question and the three preceding months. Social benefits are then adjusted from the month following the month in which the pivot index was reached.

They vary in accordance with the provisions of the law of 2 August 1971 organising a system of linking to the consumer price index, salaries, wages, pensions, allowances and subsidies payable to the public treasury, certain social benefits, the limits of remuneration to be taken into consideration for the calculation of certain social security contributions for workers, as well as the social obligations imposed on self-employed workers.

3.2. *Housing benefit*

There are no direct housing assistance allowances.

However, there are aids for access to property, as well as measures to support the accessibility of so-called "social" housing, with rents reduced according to the income of the tenants.

4. **Family benefits**

4.1. *Family benefit (Allocations familiales)*

Variable name: **[FB]**

This is a non-contributory benefit, not means-tested and not taxable.

4.1.1. *Eligibility conditions*

Since the 6th state reform, family allowances are under the jurisdiction of the federal entities in Belgium and are therefore no longer part of the social security system in Belgium. In these regional family allowance systems, entitlements depend on the residence of the dependent child under 18 years of age, or under 25 years of age if studying, and on the social situation of the parents. A number of supplements exist (age, disability, orphan), as well as supplements depending on the parents' level of resources.

4.1.2. Benefit amount

Since the 6th state reform, family allowances (including guaranteed family allowances) are under the jurisdiction of the federal authorities. The reforms introduced have had different dates of entry into force (1/1/2019 in Flanders and the German-speaking Community, 1/1/2020 in Brussels and the French-speaking Community), but also different scales between the Communities.

TaxBen simulates the amounts for the French speaking community. The descriptions for the other regions are also included (Flemish Community, Brussels-Capital, German-speaking Community).¹³

In all regions, children born from the day the reform was enacted have their benefit calculated according to the new rules. Families with children born before the reform was enacted receive the more favourable benefit – either all of their pre-reform children receive the pre-reform amount, or all of their pre-reform children receive the new amount.

Where benefit depends on the order of children in the family, the first born child is the first child, the second born is the second, and so on. When a child becomes too old to receive family benefits, the ranking of the younger siblings shifts up¹⁴.

Whether children are paid according to the pre-reform or new rules does not affect the birth order nor the count of children for the large family supplement. When calculating the pre-reform rate, higher supplements for families with the social supplement only apply if the family qualifies for a social supplement according to the pre-reform rules.

4.1.2.1 Family allowances in the French-speaking Community:¹⁵

In Wallonia, child benefit has been renewed from 2020 onwards. Until then, family allowances are calculated according to the old system for children born before 01/01/2020. This transitional system will be abolished on 31 December 2044, the date on which entitlement to family allowances for children born before 01/01/2020 will cease.

Rates applicable for children born before 01/01/2020:

OECD note: In the TaxBEN model, children are assumed to be born on 1 January. Thus, when modelling 2023, children aged four or older may be paid according to the below rules if the pre-reform rules provide a higher benefit amount.

All rates and income thresholds are applicable as of 1 January 2023.

1. Basic amount of family benefit (*Allocations familiales de base*)

Amount paid per child based on position in family, once per month.

Position of child in family	Amount (EUR)
1 st child	112,25

¹³ The amounts presented in this report for the other regions are as at 1 January 2022.

¹⁴ For example, when the first born child becomes too old, the second born child becomes the 1st child for the purposes of benefit calculations, the third born becomes the 2nd, and so on. In the TaxBEN model, all children in a family are assumed to be 17 years old or younger, so this scenario is not considered. The oldest child is always the first child.

¹⁵ All rates available: <https://aviqkid.aviq.be/Pages/montants.aspx>

2 nd child	207,70
3 rd and subsequent children	310,11

2. Additional amount of family benefit

The additional amounts are granted if the gross taxable income for the household in which the child is being brought up is below the ceiling of EUR 31.603,68. If this condition is not met, only the basic amount of family benefit (see above) is paid.

Position of child in family	Social supplement	Supplement for long-term illness or disability (more than 6 months)*
1 st child	57,14	122,95
2 nd child	35,42	35,42
3 rd and subsequent children	6,22	6,22
Additional amount for 3 rd and subsequent children in single parent families	28,56	28,56

Note: The supplement for long-term illness or disability (*) is not modelled in TaxBEN.

3. Child-related supplements

i. *Monthly age supplement per child.*

Position of child in family	6-11 years	12-17 years	18-24 years
1 st child in a family paid only the basic amount of family benefit	19,56	29,78	34,32
2 nd and subsequent children in a family paid only the basic amount	39,00	59,59	75,76
All children in a family paid the additional amount			

ii. *Orphan's benefit*

EUR 431,22 per month (not modelled in TaxBEN)

iii. *Supplement for children with a disability or condition under 21 years of age*

Between EUR 98,44 and EUR 656,24 per month depending on severity of condition (not modelled in TaxBEN).¹⁶

4. Allowance for children placed with a private individual

EUR 75.32 per month (not modelled in TaxBEN).

5. Back to school allowance

¹⁶ See <https://aviqkid.aviq.be/Pages/montants.aspx> for details.

Paid once per year in August.

	0-5 years	6-11 years	12-17 years	18-24 years
Children in a family paid only the basic amount of family benefit	24,87	53,47	74,60	99,47
Children in a family paid the additional amount	34,32	72,84	101,98	137,29

Rates applicable for children born on or after 01/01/2020:

OECD note: In the TaxBEN model, children are assumed to be born on 1 January. Thus, when modelling 2023, only children aged one, two and three are subject to the below rules.

All amounts and income thresholds are applicable as of 1 January 2023.

1. Basic amount per child

Paid once per month depending on age of child. A higher rate is paid to orphans.

Child situation	0-17 years	18-24 years	Orphan of both parents or of a single parent*
Amount (EUR)	181,61	193,33	410,10

Note: The rate for orphans (*) is not modelled in TaxBEN.

2. Supplements to the basic amount

i. Back to school allowance

Paid once per year in August depending on age of child.

Age of child	0-4 years	6-11 years	12-17 years	18-24 years
Amount (EUR)	23,43	35,15	58,59	93,74

ii. Supplements to the basic amount based on family income

Amounts paid monthly per child based on family gross taxable income.

Type of supplement	Income less than EUR 31 603,68	Income between EUR 31.603,68 and EUR 51 000
Social supplement	64,44	29,29
Supplement in case of parent with a disability*	11,72	0
Supplement for single parent families	23,43	11,72

Supplement for families with 3 or more children	41,01	23,43
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Note: The supplement in case of parent with disability (*) is not modelled in TaxBEN.

iii. *Supplement for the orphan of only one parent*

Amount paid monthly to orphans of one of two parents, or to children whose parentage is established in respect of a single parent (not modelled in TaxBEN).

Age	0-17 years	18-25 years
Amount (EUR)	90,81	96,67

iv. *Supplement for children with a disability or condition under 21 years of age*

Between EUR 98,44 and EUR 656,24 paid monthly depending on severity of the condition (not modelled in TaxBEN). Rates are the same as for children born before 1/01/2020.

3. Allowance for children placed with a private individual

EUR 75.32 per month (not modelled in TaxBEN).

4.1.2.2 Family allowances in the Brussels Capital Region:

From 01/01/2020 a new system of family allowances has been introduced for children domiciled in the Brussels-Capital Region. As is the case for children of the French speaking community, this system also distinguishes between children born before this date.

4.1.2.2.1 Pre-reform rules (for children born before 01/01/2020):

For children born before 01/01/2020 the family allowances are calculated according to the rules prior to the scheme introduced in 2020, as long as these allowances are more favourable. Once the new scheme is more favourable, they are calculated according to the new scheme.

Scales applicable from 01/03/2020, and in place on 1 January 2022:

Monthly amounts applicable per child (EUR)

	Under 6 years old	6-11 years old	12-17 years old	18 years and older
1 st child	97,72	114,74	123,64	127,60
2 nd child	180,81	214,76	232,68	246,76
3 rd child and more	269,96	303,91	321,83	335,91

Children in private care receive an additional allowance of EUR 65.57 per month.

Children paid under the pre-2020 rules receive the social supplement and disability supplement according to the post-reform rules (see following section)

The 'annual supplement' for children born before 01/01/2020 is the same as the amount in the new scheme for children born from 01/01/2020 (see table in following section).

4.1.2.2.2 Post-reform rules:

For children born from 01/01/2020, the new family allowance rates are applicable by default. Children born before that date may receive the family allowances as per the post-reform rules if they are more favourable. Family allowances remain non-taxable benefits and are not subject to social security contributions. They are also not means-tested.

The following rates applied from 1 January 2022.

Basic monthly amounts applicable per child (EUR)

	Born before 01/01/2020	Born on or after 01/01/2020
0-11 years	148.57	159.18
12-17 years old	159.18	169.79
18 years and older, enrolled in higher education	169.79	180.40
18 years and over, Other children	159.18	169.79
Exception: Family with an only child without supplement (disabled or orphan) and yearly taxable income > EUR 33,259.40	148.57	159.18

Social supplement paid monthly per child (EUR):

	Families with one child	Families with 2 children	Families with 3 or more children
Taxable income less than EUR 33 259.40			
<i>Children in single parent families</i>			
0-11 years old	42.45	84.90	137.96
12-24 years old	53.06	95.51	148.57
<i>Children in other families</i>			
0-11 years old	42.45	74.28	116.73
12-24 years old	53.06	84.90	127.34
Taxable income between EUR 33 259.40 and EUR 48 279.77			
0-24 years old	0	26.53	76.41
Taxable income greater than EUR 53.307,02			
0-24 years old	0	0	0

Supplement for disabled children:

Degree of severity	Monthly amount (EUR)
At least 4 points for the 1 st pillar and less than 6 points for the 3 pillars	89.15
6 - 8 points for the 3 pillars and less than 4 points for the 1 st pillar	118.74
6 - 8 points for the 3 pillars and at least 4 points for the 1 st pillar	457.37
9 - 11 points for the 3 pillars and less than 4 points for the 1 st pillar	277.08
9 - 11 points for the 3 pillars and at least 4 points for the 1 st pillar	457.37
12-14 points for the 3 pillars	457.37
15 - 17 points for the 3 pillars	520.07
18 - 20 points for the 3 pillars	557.21
More than 20 points for the 3 pillars	594.36

Annual supplement (per child):

Back-to-school bonus (paid in August, without conditions)

0-5 years	6-11 years	12-17 years	18-24 years (no higher education)	18-24 years (in higher education)
21.22	31.84	53.06	53.06	84.90

Orphan's supplement (monthly)

A child who has lost one of their two parents is entitled to the basic amount plus half of the basic amount. A child who has lost both of their parents or their one single parent is entitled to double the basic amount. Any income or disability-related increases are added to the basic amount.

4.1.2.3 Family allowances in the German-speaking Community:

All amounts and income thresholds are as at 1 January 2022.

For children born from 01/01/2019:

The German-speaking Community has introduced its new system of family allowances from 01/01/2019. For children born before this date, the most favourable system will apply. In cases where the old amounts were more favourable, they will no longer be indexed. As soon as the new system becomes more favourable for these children, the new system will apply. For children born on or after 01/01/2019, the following system will be applied in all cases:

“Basic” family allowances:

Family allowances are granted to children up to the age of 18 and 21 for a disabled child. After that age, benefits are paid to children who are still in education, until they reach the age of 25. After the age of 25, no child benefit is paid.

Monthly amounts applicable per child (EUR):

1 st and second child	159,63
3 rd child and more (including the supplement for large families)	159,63 + 137,36=296,89

Supplements:

Supplements to the 'basic' child benefit may be paid to children, depending on their situation, as long as the child is receiving child benefit.

Monthly supplements (EUR/month per child):

Children receiving the Enhanced Intervention (health care insurance)	76,25
Orphans of a parent	122,01
Orphans of both parents	243,00
Supplement for disabled children	86.42 to 570.39 EUR/month depending on the child's degree of autonomy

Supplements for disabled children (monthly) :

	Degree of severity - Monthly amount (EUR)	
Category 1	at least 4 Points in Pillar 1 and no more than 6 Points in the 3 pillars	86,42
Category 2	6 - 8 Points in all 3 pillars and no more than 4 Points in Pillar 1	113,878
Category 3	9 - 11 Points in all 3 pillars and no more than 4 Points in Pillar 1	266,38
Category 4	6 - 8 Points in all 3 pillars and at least 4 Points in Pillar 1 or 9 - 11 Points in all 3 pillars and at least 4 Points in Pillar 1 or 12 - 14 Points in all 3 pillars	439,23
Category 5	15 - 17 Points in the 3 pillars	499,22

	Degree of severity - Monthly amount (EUR)	
Category 6	18 - 20 Points in the 3 pillars	534,80
Category 7	Only 20 points left in the 3 pillars	570,39

Annual supplement (per child) :

Back-to-school bonus (paid in August, without conditions) :

All children	52,87 € per year
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For children born before 01/01/2019

The amounts of child benefit for children born before 01/01/2019 are no longer indexed.

Monthly amounts applicable per child (EUR)

	Under 6 years old	6-11 years old	12-17 years old	18 years and older
1 child	95,80	112,49	121,22	125,10
2 children	177,27	210,55	228,13	241,93
3 children and more	264,67	297,95	315,53	329,33

Monthly supplement (EUR per child)

For single-parent families	
1 child	48,77
2 children	30,23
3 children and more	24,38
Maximum income threshold	2 501,28
For children of the unemployed (from the seventh month of unemployment) and retirees	

1 child	48,77
2 children	30,23
3 children and more	
Single parent family	24,38
Other	5,31
For children of disabled workers	
1 child	104,93
2 children	30,23
3 children and more	
Single parent family	24,38
Other families	5,31

Annual supplement (per child)

	For children receiving a single-parent supplement or a social supplement	For other children
0-5 years	29,29	21,23
6-11 years old	62,17	45,63
12-17 years old	87,04	63,67
18-25 years old	117,17	84,89

4.1.2.4 Family allowances in the Flemish Community 'Groeipakket'

As a result of a reform of the child benefit system in Flanders by the Government of the Flemish Community, the 'Groeipakket' will replace the existing child benefit system as of 1 January 2019, but only for children born after that date. For other children, the existing system will continue to apply.

All amounts and income thresholds are as at 1 January 2022.

Children born on or after 01/01/2019:

Monthly amount per child (EUR):

From 01/01/2023: EUR 173,2 per child

Monthly supplement (per child):

For orphaned children:

	From 01/09/2020
From one parent	EUR 83.23 per child
Both parents	EUR 166.46 per child

Supplement for disabled children born after 1/1/2019 (monthly amount):

Degree of severity	From 01/09/2020
Min. 4 points in the 1st pillar in < 601 points in the 3 pillars of autonomy	€ 84,02
6 - 8 points in the 3 pillars and <4 points in the 1 st	€ 111,89
6 - 8 points on the 3 pillars and at least 4 points in the 1 st	€ 431,01
9 - 11 points in the 3 pillars and <4 points in the 1 st	€ 261,11
9 - 11 points in the 3 pillars and at least 4 points in the 1 st	€ 431,01
12 - 14 points in the 3 pillars	€ 431,01
15 - 17 points in the 3 pillars	€ 490,09
18 - 20 points in the 3 pillars	€ 525,10
+ 20 points in the 3 pillars	€ 560,10

Social supplement (monthly amount):

Household income includes gross taxable income (or net taxable income for self-employed persons), alimony, cadastral income and income replacement allowances.

Category	From 01/09/2021
Household income	≤ 32 238.01
1 or 2 children	53.06 per child
3 or more children	84.89 per child
Household income	Between € 32 238.01 and € 63 672.48
3 or more children	63.67 per child

Annual supplement (EUR per child)

Amounts applicable for the 2022-2023 school year¹⁷:

		Minimum	Full	Exceptional
Pre-primary education			106.72	

¹⁷ Source: [Bedragen schooltoeslag | Groeipakket](#)

Primary education		124.54	193.68	251.50
Secondary education				
Married/self-employed/unmarried students		733.77	3364.02	-
Pupils in the 3rd year of the 3rd level of full-time technical/vocational education	extern	288.78	1165.08	1367.98
	intern	746.30	1915.34	-
Other full-time students	extern	240.56	970.80	1139.86
	intern	621.92	1596.07	-
Alternating work and school		202.28	553.11	713.55
Nursing students in higher vocational education	extern	854.00	1247.61	
	intern	854.00	3746.80	

Children born before 01/01/2019:

For children born before 01/01/2019, the old amounts remain applicable. However, an indexation is made on the 1st of September of each year.

Basic amounts:

Paid monthly per child.

Position of child in family on 31/12/2018	Amount (EUR)
Youngest child	97.73
Second youngest child	180.83
Other children	259.49

Monthly age allowance:

Paid in addition to the basic amounts.

	6-11 years old	12-17 years old	18 years and older
Oldest child in a family who does not receive a social allowance or care allowance	16.36	24.92	28.72
All other children	32.63	49.86	63.40

Annual supplement (per child) :

Back-to-school bonus (paid in August, no conditions)

Age	EUR / year
0 - 4 years	20,81
Ages 5-11	36,41
12-17 years old	52,02
18-24 years old	62,42

Supplement for disabled children (monthly amounts):

Degree of severity	Monthly amount
Min. 4 points in the 1st pillar and < 6 points in the 3 pillars of autonomy	€ 84,02
6 - 8 points in the 3 pillars and <4 points in the 1 st	€ 111,89
6 - 8 points in the 3 pillars and at least 4 points in the 1 st	€ 431,01
9 - 11 points in the 3 pillars and <4 points in the 1 st	€ 261,11
9 - 11 points in the 3 pillars and at least 4 points in the 1 st	€ 431,01
12 - 14 points in the 3 pillars	€ 431,04
15 - 17 points in the 3 pillars	€ 490,09
18 - 20 points in the 3 pillars	€ 525,10
+ 20 points in the 3 pillars	€ 560,10

Social supplements (monthly amounts):

For single-parent families	
1 child	48,77
2 children	30,23
3 children and more	24,38
Maximum income threshold	2 501,28
For children of the unemployed (from the seventh month of unemployment) and retirees	
1 child	48,77
2 children	30,23
3 children and more	
Single parent family	24,38
Other	5,30
For children of disabled workers	
1 child	104,94
2 children	30,23
3 children and more	
Single parent family	24,38
Other families	5,30

4.1.3. *Benefit duration*

Regional family allowances are payable from birth until the child reaches the age of 18. This limit may be extended if the child is still studying, until the age of 25. The allowances of a specific region are granted as long as the child is domiciled in the territory of the community concerned.

4.1.4. *Means test*

Universal benefit, obtained without means testing.

4.1.5. *Tax treatment*

Not taxable.

4.1.6. *Interaction with other components of the tax-benefit system*

No interaction.

4.1.7. *Combining benefit receipt and employment/starting a new job*

No limit of cumulation. Child benefit can be combined with all kinds of income: wages, allowances, etc., without limit. Child benefit is not counted as income for any means-tested social benefits.

4.1.8. Indexation

In Brussels and Wallonia, Family Allowances are indexed to the health index (in the same way as described above).

In Flanders, Groeipakket amounts are not linked to the index, but are increased each year by a fixed rate, on a fixed date.

Last indexation date for family allowances in Brussels and Wallonia: 01/12/2022

Last indexation date for 'Groeipakket' in Flanders: 01/04/2023

5. Net costs of Early Childhood Education and Care

The **reference date** for the policy rules described in this section is **January 1, 2023**

Childcare policy is communalized in Belgium (Flemish Community, French Community and German-speaking Community). Each Community sets the parents' contribution to the costs of children's stay in the crèches, pre-schools, communal childcare centres and supervised childcare services recognised and subsidised by it. The following are the rates applied by the French Community (Office de la Naissance et de l'Enfance - "O.N.E."). Annex 1 contains the information regarding the childcare policy in place in the Flemish community ("Kind en Gezin") and in the German-speaking community.

For children over the age of three, school is free.

5.1. Gross childcare fees

Variable name: `[BEcc_cost]`

For children under 3 years of age, there are rates for childcare by government-approved persons or services (crèches) (there is one approval body per French, Flemish and German-speaking Community) which are a function of (increasing) income.

In general, household income means the net aggregate income of all members of the household, i.e. all the financial resources of the household, excluding family allowances. Reductions are applied when two or more children from the same family are subject to the fixed scale at the same time, but may also depend on the social situation of the children or parents.

The estimate of annual childcare expenditure can be based on 220 days per year (parent(s) working full time)¹⁸. The standard case is calculated with respect to the rates in place in the French Community. The information regarding the childcare policy in the Flemish and German-speaking communities can be found in Annex 1.

Rates applicable in the French Community

Rates of parents' financial contribution to the costs of children's stay in subsidised crèches, pre-schools, municipal childcare centres and supervised childcare services.

Where two or more children of the same family are subject to the fixed scale at the same time, the financial contribution due for each child is reduced by 70%. The same 70% reduction is granted for any child belonging to a family with three children in the household. Only the days of care actually taken can give rise to the collection of the financial contribution.

¹⁸ The TaxBEN model assumes 5 days per week for 52 weeks per year (260 days)

For 2023 rates, see :

https://www.one.be/fileadmin/user_upload/siteone/PRO/Milieux_accueil/Documentation/2023-pfp-bareme.pdf¹⁹:

The rates distinguish only between full and partial days. Large families or families with two children at the same time benefit from a 30% reduction (70% column in the ONE scale).

According to the ONE circular, the scale is indexed once a year, with effect from January 1.

5.1.1. Discounts for part-time usage

There are discounts for part-time use. In the case of attendance not exceeding 5 hours per day, the parents' financial contribution is fixed at 60% of the amount of the fee normally due.

5.2. Fee discounts and free provision

5.2.1. Eligibility

No information.

5.2.2. Amount of discount or free provision

No information.

5.2.3. Variation by income

No information.

5.3. Child-care benefits for formal centre-based care

Variable name: `[cc_benefit]`

At the federal level, there is no system of allowances to parents for children using formal childcare. However, a long-term unemployed person who is a single parent with child(ren), and who starts a permanent job in an employment scheme at least half-time, can receive a childcare supplement of 79.60 euros per month for up to 12 months (see section 6.1).

In the French community, an intervention Accueil can be granted, under certain income conditions, from 1 month of reception expenses to a maximum of 2 months of reception expenses.

5.4. Children not using child care centers

None. Children or parents with children not using childcare are only entitled to family allowances²⁰.

¹⁹ Recent years' rates can be found here: [2021](#), [2022](#)

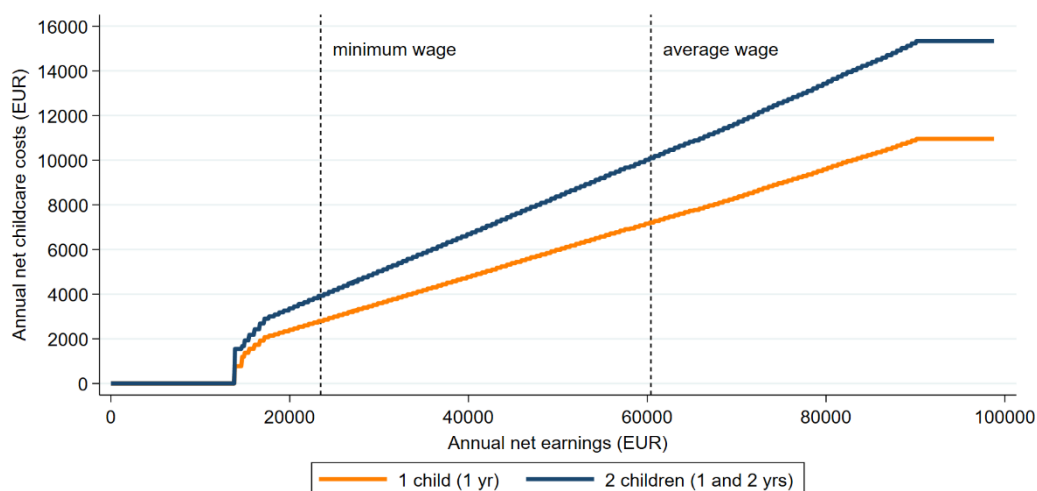
²⁰ Parents can apply for parental leave: full time or part-time interruption of the career for taking care of an own child under 12 years of age up to a maximum number of days corresponding to 4 working months. During the interruption, the parent can benefit from a 'career interruption allowance'

5.5. Tax concessions for childcare expenditures

Childcare costs are deductible for the purposes of income tax. Only the actually paid childcare costs are taken into account for the definition of the taxable income. The deductibility is limited to a daily maximum (max. EUR 14 per day of care for a child under the age of 14)

If the child does not use a formal childcare service, a flat-rate deduction from taxable income is applied (EUR 610 per child in 2023, not modelled in TaxBEN).

Figure 5 – Annual Net Childcare costs by annual gross earning of principle earner



Note: Results show the cost of full-time care (5 days per week, 52 weeks per year) as a function of net earnings, where the family has a single income. Net earnings are gross earnings less social security contributions and the allowance for work related expenses.

6. In-work benefits

Variable name: **[IW]**

6.1. Lone parent child care benefit (*Complément de garde d'enfant*)²¹

Since 1st July 2000, a long-term unemployed person who is a single parent with child(ren) and who starts a permanent job in an employment regime that is at least half-time, can receive a childcare supplement of EUR 100.95 per month for a maximum of 12 months. Since 2020, the benefit is only available in the Wallonia region (the region modelled in the TaxBEN model).²²

This supplement, which is paid in addition to the unemployment benefit, can be accumulated, but it is granted only once.

²¹ For more information: <https://www.onem.be/citoyens/emploi-formation/independant/avez-vous-droit-au-complement-de-garde-d-enfants->

²² For unemployed persons who live in other regions, this supplement was limited to the resumption of work before 1st July 2016 (German-speaking community), 31 December 2017 (Flemish region) and 30 June 2019 (Brussels Capital region).

6.1.1. *Eligibility conditions*

The childcare supplement is paid to long-term unemployed single parents with children who take up permanent employment on at least a half-time basis.

6.1.2. *Benefit amount*

The allowance amounts to EUR 100.95 per month.

6.1.3. *Benefit duration*

12 months maximum.

6.1.4. *Means test*

Not applicable.

6.1.5. *Tax treatment*

Not taxable.

6.1.6. *Interaction with other components of the tax-benefit system*

This supplement, which is paid in addition to the unemployment benefit, is granted only once.

7. Social security contributions and payroll taxes

7.1. *Social security contributions (Cotisations salariales)*

Variable names: `[SOCSEC_p; SOCSEC_s; SSCR_p; SSCR_s]`

The rates of employer and employee contributions are set by law.

For employees, the personal social security contribution is 13.07% of the gross salary.

The overall basic social security contribution payable by employers is 17.77% from 1.1.2023. This contribution is increased by 5.67% (employee moderation contribution). For companies with more than 10 employees, an additional contribution of 1.69% is due.

Unemployment benefits are exempted from social security contributions, as are all income replacement allowances from social security. However, the employers top-up in case of conventional full-time early retirement is subject to social security deductions and special employer contributions.

7.2. *Special Social Security contribution (Cotisation spéciale de sécurité sociale)*

All persons totally or partially subject to the social security scheme for salaried workers are liable for this special contribution. In theory, the amount of the contribution is determined according to aggregate household income (revenu imposable globalement, RIG). Aggregate household income is equal to combined gross earnings less ordinary social security contributions and work-related expenses. Since 01.01.2022, two schedules are created, one for the single persons and one for couples. The amount of the contribution is as follows (at 1 January 2023):

Single persons :

Taxable income (EUR)	Amount due on the lower limit	% above the lower limit
from 0 to 18 592.02	0	0
from 18 592.02 to 21 070.96	0	5
from 21 070.96 to 37 344.00	123.95	1.3
from 37 344.00 to 40 997.26	335.50	4.009
from 40 997.26 to 60 161.85	481.96	1.2996
60 161.85 and above	731.28	0

Couple :

Taxable income (EUR)	Amount due on the lower limit	% above the lower limit
from 0 to 18 592.02	0	0
from 18 592.02 to 21 070.96	0	5
from 21 070.96 to 60 161.85	123.95	1.3
from 60 161.85 to 74 688.00	632.39	0
from 74 688.00 to 81 994.00	632.39	1.3629
81 994.00 and above	731.28	0

7.3. Reduction of individual social security contributions (*Réduction des cotisations personnelles de sécurité sociale*)

A reduction of individual social security contributions is granted monthly for low-income earners, depending on wage level.²³ The schedule below is restated in annual terms.

The schedule applicable on 01.01.2023 for white-collar workers is as follows (modelled in TaxBEN):

Gross annual salary (S) in EUR	Reduction in Euros
$0 < S < 24.163,68$	2.967,72
$24.163,68 < S < 36.991,92$	$2.967,72 - (0,2313 \times (S - 24.163,68))$
$S > 36.991,92$	0

The schedule applicable on 01.01.2023 for blue-collar workers is as follows (not modelled in TaxBEN):

Gross annual salary (S) in EUR	Reduction in Euros
$0 < S < 24.163,68$	3.205,08
$24.163,68 < S < 36.991,92$	$3.205,08 - (0,2498 \times (S - 24.163,68))$
$S > 36.991,92$	0

²³ Current (and historic) parameters are available online at the following link: https://www.socialsecurity.be/employer/instructions/dmfa/fr/latest/instructions/deductions/workers_reductions/workbonus.html

7.4. Reduction of employer contributions (*Réduction des cotisations de sécurité sociale des employeurs*²⁴)

Since January 2022, the only structural reduction is for low wages. On 1.1.2023, the structural reduction is as follows:

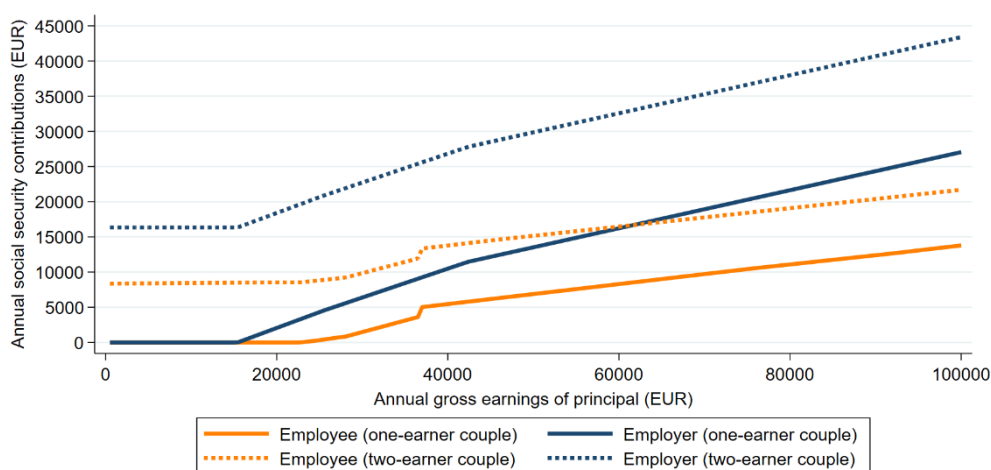
$0.1400 \times (42\,343.80 - S) + 0.4 \times (25\,500.76 - S)$, in which S = gross wage for a year.

For salaries above this limit of EUR 42 343.80 per year, there is therefore no longer any structural reduction.

7.5. Work accidents

All employers are required to insure their employees against accidents that occur in the workplace or while travelling to or from the workplace. The insurance is written by a private company. The usual premiums are approximately 1 % of gross pay for office workers and 3.3% for labourers²⁵.

Figure 6 - Social Security Contributions by income and family type



Note: Figures for 40-year old couple with 2 children (ages 4, 6). For two-earner couples, spouse earns average wage.

8. Taxes

Spouses are taxed separately in Belgium. A non-earning spouse is taxed separately on a notional share of income that can be transferred to him or her (see "marital quotient", below). Married couples nonetheless file joint income tax returns²⁶.

²⁴ Current (and historic) parameters are available online at the following link: https://www.socialsecurity.be/employer/instructions/dmfa/fr/latest/instructions/deductions/structuralreduction_targetgroupreductions/structuralreduction.html

²⁵ Higher rates apply in certain industries in which risks are greater. The premium rate for construction workers, for example, varies between 7% and 8%. Workers of non-insured or not timely insured employers are by default covered by the national Fedris administration. The employer will be charged a contribution fine for not insuring his personnel for the period of non-insurance.

²⁶ Cohabitants who have a civil contract are treated in the same way as spouses

Starting from the gross amount of income, the net taxable income and the income tax are computed follows:

- Deduction of the employee's social security contributions
- Deduction of professional expenses
- Application of the marital quotient (splitting system)
- Tax schedule
- Zero rate band
- Tax credit for replacement income
- Split of PIT between federal and regional PIT
- In work tax credit
- Local taxes.

8.1. *Personal income tax*

Variable name: `[IT_p; IT_s]`

In general, amounts and income thresholds in this section are indexed annually on the basis of the last known calendar year index, and rounded to the nearest EUR 10.

8.1.1. *Tax allowances (Abattements fiscaux)*

Deduction of employee's social security contributions

For more information, see section 7 of this chapter. The social security contributions described in section 7.1, net of the reduction described in section 7.3, are deductible from the gross income while the special social security contribution described in section 7.2 is not deductible.

Deduction of professional expenses – wages

Employees are entitled to a standard deduction for work-related expenses. The deduction amounts to 30% of gross income (net of deductible social security contributions) and may not exceed EUR 5 520 per spouse.

Actual expenses may be taken into account if they are higher. This holds for any type of income, including replacement income.

The wage income net of professional expenses is the starting point for the calculation of the marital quotient.

Application of the Marital quotient (Application du quotient conjugal)

In principle, spouses are taxed individually on their own income. However, a splitting system (marital quotient) applies when a spouse has little or no employment income. The marital quotient is granted at the level of professional income net of expenses.

A notional amount of income can be transferred between spouses if one of them earns no more than 30% of the couple's combined earned income. In this case, the amount transferred is limited to 30% of aggregate net earned income, less the individual income of the spouse to whom the notional income is transferred. This allowance is limited to EUR 12 550.

The conjugal quotient therefore works as follows: assuming that Y_a and Y_b are the two spouses' net professional incomes net of dependants with $Y_a > Y_b$, the conjugal quotient applies if $Y_b < 0.3 * (Y_a + Y_b)$ and the amount transferred equals

$$\min(0.3 * (Y_a + Y_b), 12\,550) - Y_b$$

8.1.2. Tax schedule (*Barème d'imposition*)

As indicated above, spouses are taxed separately, each on the basis of their own income or on the notional income that results from the application of the splitting system. The tax schedule on 1 January 2023 is as follows:

Taxable income (EUR)	Marginal rate (%)
0—15 200	25
15 200—26 830	40
26 830—46 440	45
46 440—and above	50

8.1.3. Zero-rate band (*Quotité exonérée*)

The zero-rate band varies according to the family situation. The basic zero-rate band amounts to EUR 10 160 per spouse. Should the income of one of the spouses be less than, EUR 10 160, the excess of the basic amount of the zero rate band is attribute to the other spouse.

Additional amounts for dependent children in EUR (a disabled child counts as two children):

- 1 child: 1 850
- 2 children : 4 760
- 3 children : 10 660
- 4 children : 17 250
- Per additional child : 6 580

These additional amounts are at first imputed on the taxable income of the spouse having the most income, with any remaining amount being imputed on the income of the other spouse.

Additional amounts for dependent children in excess of available income give rise to a refundable tax credit. This refundable tax credit is computed at the marginal rate of the spouse with the highest income, and is capped at EUR 530 per dependent child.

Additional amounts are also granted for certain household members (in EUR):

- Other dependants: 1 850
- Disable spouse: 1 850
- Other disable dependants: 1 850
- Singles with dependent child(ren): 1 850

These additional amounts are at first imputed on the taxable income of the spouse having the most income, with any remaining amount being imputed on the income of the other spouse.

For the computation of the corresponding tax credit, the following tax schedule applies.

Zero-rate band	Marginal rate (%)
0—10 680	25
10 680—15 200	30
15 200—25 330	40
25 330—46 440	45
46 440—and above	50

The zero rate band applies “bottom up”; in other words, the lowest brackets are depleted first.

Example:

Married couple with 2 children:

- The zero-rate band amounts to: $10\,160 + 4\,760 = \text{EUR } 14\,290$
The corresponding tax credit amounts to: $(10\,680 * 0.25) + (4\,240 * 0.30) = \text{EUR } 3\,942$
- Assuming that the net taxable income of the spouse is EUR 20 000.
- The corresponding tax is: $(15\,200 * 0.25) + (4\,800 * 0.40) - 3\,942 = \text{EUR } 1\,778$

8.1.4. Tax credit for replacement income (*Réduction d'impôt sur les revenus de remplacement*)

Pensions, early retirement pensions, sickness insurance benefits, unemployment benefits and other taxable social security benefits are eligible for a tax credit.

The tax credit is granted per spouse. Its calculation relies on a basic amount, which is indexed annually (A). This amount is limited as follows:

- First, according to the composition of income, and more precisely to the ratio of the income that gives right to the credit to the total net income: this is the limitation that we will call "horizontal" (B).
- Then according to the level of the global net taxable income: this is the limitation that we will call "vertical" (C).
- Finally, according to the tax that relates proportionally to the relevant income (D).

In some cases, an additional reduction is then granted to reduce the tax to zero (E).

A. The basic amounts

Types of income	Basic amount (EUR)
-----------------	--------------------

Pensions and early retirement	2 067.84
Unemployment benefits	2 067.84
Unemployment benefits for old workers	2 067.84
Statutory health insurance benefits	2 774.73
Other replacement incomes	2 067.84

B. The "horizontal" limitation

Each of these credits is limited by multiplying it by a fraction that corresponds to the ratio between the income for which the credit is granted to the total net income. For example, for a single individual who has received an unemployment benefit of EUR 2 500 and salary income, net of expenses, of EUR 10 000, the tax credit will be limited to one fifth of the basic amount.

When the splitting system applies, the income eligible for the tax credit is the income before the application of the marital quotient.

C. The "vertical" limitation

The tax credit is further limited according to the net taxable income. This holds per spouse. Two distinctive rules apply; the general rule, and the more restrictive rule that applies to unemployment benefits.

The general rule

This general rule therefore applies to all income categories with the exception of unemployment benefits.

The tax credit as it remains after the horizontal limitation, is maintained in full up to EUR 26 820 of the RIG. But then it gradually decreases so that only one third of its amount remains when the net taxable income reaches EUR 53 630.

The credit (R') is thus obtained as follows, based on the tax credit remaining after application of the horizontal limitation (R)

Net taxable income	Computation of the tax credit
Less than 26 820 €	$R' = R$
Between 26 820 € and 53 630€	$R': [R \cdot 1/3] + [R \cdot 2/3 \cdot (53\,630 - R.I.G.) / 26\,820]$
Above 53 630€	$R' = R \cdot 1/3$

The special rule for "ordinary" unemployment benefits

The tax credit, as it remains after the horizontal limitation, is maintained in full up to EUR 26 820 of the GIR, but then gradually decreases and is no longer granted when the household's net taxable income reaches EUR 33 480.

The credit (R') is thus obtained as follows, based on the tax credit remaining after application of the horizontal limitation (R)

Net taxable income	Computation of the tax credit
Less than 26 820 €	$R' = R$
Between 26 820 and 33 480€	$R' = R * (33\,480 - R.I.G.) / (33\,480 - 26\,820)$
Above 33 480€	$R' = 0$

The special rule for pensions and early retirement (not implemented in TaxBEN)

$$\text{The additional tax credit for pension} = 428.16 * \frac{Pl}{R+Pl} * \frac{26\,820-Pl}{26\,820-18\,290}$$

Where Pl = legal pension

R = other income

D. Limitation to the proportional income tax

The remaining tax credit may not exceed the income tax that relates proportionally to the relevant income. Going back to the example of the single individual having EUR 2 500 of unemployment benefit and EUR 10 000 of net taxable wage income, this means that the tax credit may not exceed one fifth of the PIT liability computed before the application of the tax credit.

E. The cases where the tax is reduced to zero

After granting tax credits for replacement income, the remaining tax is reduced to zero when the taxable income consists exclusively of replacement income not exceeding:

- For benefits paid to the elderly unemployed: EUR 19 127.42
- for unemployment benefits, pensions, early retirement benefits and other replacement income: EUR 18 240.00
- for sickness and disability benefits : EUR 20 266.67

This rule applies on a household basis.

8.2. Additional taxes (Taxes additionnelles)

8.2.1. Regional and federal personal income tax

Under the new tax model, the assumed federal income tax amount must first be calculated according to the rules set out above.

The remaining PIT liability is then split between the central government and the Brussels-Capital Region according to a ratio of $(1/(1-0.24957)) * (0.995 - (1-0.24957))$. For the Wallonia region, the ratio is $(0.24957/(1-0.24957))$.

Subsequently, the Regions are allowed to levy a proportional surcharge on this reduced federal income tax. This surcharge may, within certain limits and given the matters for which the Regions are competent, vary per tax bracket. In 2023, the actual rate is set at 32.591% (Brussels-Capital region) and 33.257% (Flemish and Wallonia regions).

8.2.2. In-work tax credit

A refundable tax credit is granted to low wage earners, including company managers subject to the employees' social security system. The refundable tax credit is a fixed

percentage of the “employment bonus (the reduction of employee social security contributions for low wage earners, see section 7.3)

The refundable tax credit amounts to 33.14% as of 1st January 2023 of the “employment bonus” which is actually granted on remunerations earned during the taxable period. It cannot exceed EUR 880 per taxable period.

8.2.3. Local taxes

The starting point for the calculation of the municipal (and agglomeration) surcharges is the individual income tax (“i.e. the sum of federal PIT and regional PIT), before taking into, federal and regional refundable tax credits (among others for children and for low-income workers), prepayments and withholding taxes.

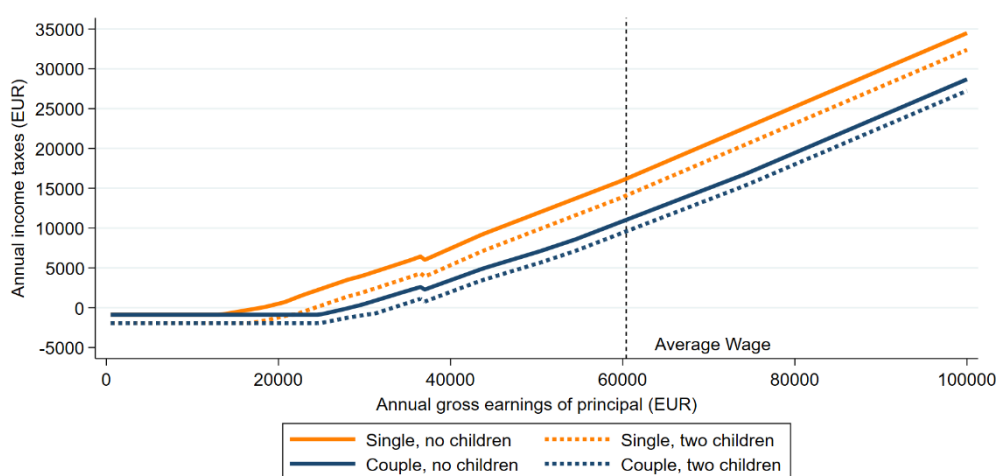
The rate of this local surtax is set by each municipality, and there is no upper limit. In 2023, there is no municipal surcharge in the Brussels-Capital Region, or in the Walloon region.

The calculation of the regional and local surtax for the “taxing wages” model assumes that the worker lives in the Region of Brussels-Capital. The weighted average local surtax of the 19 municipalities which form the Brussels-Capital Region is 6.3%.

The weighted average local surtax of the municipalities for the Walloon region is 7.9%.

The weighted average local surtax of the municipalities for the Flemish region is 7.2%.

Figure 7– Annual income taxes by annual gross income



Note: All adults are 40 years old. In couples, the spouse does not work. Children, if present, are 4 and 6.

9. Selected output from the OECD tax-benefit model (TaxBEN)

This section shows selected output of the TaxBEN model for Belgium in 2023 (see figure below). TaxBEN by default produces the following output: 1) net household incomes (**black line**) and 2) related income components (**coloured stacked areas**) for selected family and individual circumstances (users are free to select many of these circumstances). The model and the related web calculator is accessible from the [project website](#). The figure below shows output for a two-adult family with two children (adults are both 40 years old whereas children are 4 and 6 years old respectively) and four different scenarios:

By percentage of the average wage (**Panel A**);

By unemployment duration (in months) for a jobseeker claiming unemployment benefits (**Panel B**);

By previous gross earnings levels for a jobseeker claiming unemployment benefits (**Panel C**);

By previous employment record (in months), for a jobseeker claiming unemployment benefits (**Panel D**).

The stacked areas show the following household income components: **GROSS** = gross earnings; **UB** = unemployment benefits; **SA** = social assistance / guaranteed minimum income benefits; **HB** = housing benefits; **FB** = family benefits; **IW** = in-work benefits; **SSC** = social security contributions; **IT** = income tax. Note that these components may be the result of the aggregation of more than one benefit/tax into a composite category. Please refer to the sections above for the benefits/taxes included in each category.

Social assistance and housing benefit supplements are assumed to be available in all the four scenarios provided that the necessary income and eligibility requirements are met. Where receipt of social assistance or other benefits is subject to activity tests (such as active job-search or being available for work), these requirements are assumed to be met.

Panel A assumes that one adult family member (the so-called ‘second adult’ using the TaxBEN terminology) is out of work and not eligible for unemployment benefits (e.g. because they have expired) whereas the other adult member (the so-called ‘first adult’) is employed full-time throughout the entire year at different earnings levels ranging between 0 and 200% of the average wage (AW). When earnings of the first adult are precisely 0% of the AW this person is assumed to be out of work without receiving unemployment benefits (again, e.g. because they have expired) but claiming social assistance or guaranteed minimum income benefits, as applicable.

Panels B to D assume that the second adult is out of work and not eligible to unemployment benefits whereas the first adult is also out of work and claiming unemployment benefits. In Panel B and C the first adult is assumed to have a ‘long’ employment record of 264 consecutive months before the job loss. The x-axis in Panel B measures the time of benefit receipt, starting from the first month. The x-axis in Panel C shows the amount of previous gross earnings (before any social contribution payments). Results in Panels C and D refer to the 2nd month of unemployment benefit receipt. In Panel B and D, previous earnings are assumed to be equal to the average wage.

Figure 8. Selected output from the OECD tax-benefit model

Couple with two children



Source: Calculations based on the OECD tax-benefit model. The average wage used for these calculations is EUR 60 410

Annex I: Other benefits and direct taxes

This section provides a brief description of other cash benefits and taxes on employment incomes in Belgium that are relevant for some members of the population below the statutory retirement age, but which are not included in the OECD tax-benefit model.

Mobility supplement

The mobility supplement, amounting to EUR 743.68 per year, is paid to long-term unemployed persons who accept a job that is not suitable because of the length of the commute. This supplement, which is paid in addition to the unemployment benefit, can be combined with the childcare supplement, but is granted only once.

The "Tremplin -independent" benefit

The "Tremplin-indépendants" benefit is a measure which allows the person to retain his or her right to unemployment benefit for 12 months while exercising a secondary activity as a self-employed person.

An unemployed person who becomes self-employed can combine the income from the activity carried out within the framework of the "Tremplin-indépendants" benefit with the benefits, but to a limited extent. The daily amount of the unemployment benefit will be reduced by the part of the daily income from the secondary activity that exceeds EUR 15,13 (at the index in force since 01.01.2023). The daily income is obtained by dividing the annual net taxable income (= gross income - expenses) by 312 (or, in the case of an incomplete year, by a proportional number of days).

Example: If the unemployed person is entitled to a daily unemployment benefit of EUR 38 and his annual net taxable income as a self-employed person is EUR 9,000, the amount of the daily unemployment benefit is limited to EUR 22,87. The ONEM must recover EUR 15,13 for each allowance that the unemployed person received during that calendar year.

Explanation: $38 - [(9,000/312) - 15,13] = 38 - 13,71 = \text{EUR } 24,29$

Guaranteed Family Allowance (AFG)

Since the 6th state reform, family allowances (including guaranteed family allowances) have come under the jurisdiction of the federal authorities. Since then, the federated entities have been fully competent to define the conditions for granting and the form and amounts of the allowances (AF and AFG). The applicable allowances are defined according to the place of residence of the recipient child, in order to exclude that allowances are granted for the same dependent child of different entities (e.g. if the person giving entitlement would work in another federated entity). The family allowances (or the coverage for) therefore no longer depend on the professional activity of the parent (employee, self-employed, civil servant or similar).

This has led to a fundamental change in the entitlement to AFG in practice, even though they remain in force until the regional family allowance systems come into force. Until the reformed regional family allowance systems come into force, AFGs are still mainly attributable to Belgian or foreign nationals, residing in Belgium for their children residing in Belgium who are not eligible for family allowances under a Belgian, international or foreign family allowance system and who are beneficiaries of a living

wage, the guarantee of resources for the elderly or for people with low incomes. In practice, this will mainly concern persons with refugee or recognized stateless status, for children born before the entry into force of the new family allowance systems. As such, AFG is no longer included in the TaxBEN model.

Gross childcare fees - Communauté flamande:

In the Flemish Community, the price will depend on the number of hours of care per day and will be set as a percentage of the normal daily rate and will vary according to the household income, which are calculated in a similar way to the French Community.

The full rate is applied for a stay of 5 to 10 hours per day and varies according to the level of income between EUR 5.32 and 29.51 in 2023,

For a stay of less than 5 hours per day, the price will be 60% of the full rate (with a minimum of EUR 1.67 in 2023).

For a stay of more than 10.59 H, or the night (between 20 and 06H) the price applied will be 160%.

The number of hours is the cumulative number of hours of care during a 24-hour period. Thus, before and after school care hours will be added together: e.g. 1 hour in the morning and 2 hours in the afternoon will be added to 3 hours. There will be no separate fees for morning and afternoon care.

Discounts of 25% on the full rate (the minimum charge remains EUR 5.32) are granted to children of disabled persons, unemployed persons of more than 6 months, workers suffering a loss of income of at least 50% for at least 6 months, and to beneficiaries of bankruptcy insurance for self-employed persons for at least 6 months.

Underage mothers pay EUR 1.67 per day, recipients of the income support allowance pay EUR 5.32 per day or EUR 3.19 if they are on a training course.

Calculation and rates in 2023

Joint taxable income (before deduction of any maintenance payments)	Tariff		
	From	to	Reduction
Less than € 18.007,88€	-	16.807,87	25%
	16.807,88	16.857,87	24%
	For every 50 €, the discount is reduced by 1%.		
	18.007,88	And more	0%
From 18.007,89 to 45.796,90 €.	Income x 0.000385 The maximum rate is EUR 17.39		
From 45.796,91 to 65.526,73 €.	Income x 0.000380 The maximum rate is EUR 22.99		
65.526,74 € and more	From	to	Tariff
	65.526,74	69.226,73	23,59
	69.226,74	72.926,73	24,19
	72.926,74	76.626,73	24,79
	76.626,74	80.326,73	25,39
	80.326,74	84.026,73	25,99
	84.026,74	87.726,73	26,59
	87.726,74	91.426,73	27,19
	91.426,74	95.126,73	27,79
	95.126,74	98.826,73	28,39

	98.826,74	102.526,73	28,99
	102.526,74	106.226,73	29,59
	106.226,74	And more	30,37

- Discount for households with at least 2 dependent children and for multiples: EUR 3,43.
- Minimum rate per day and per child: EUR 5,47. Some individual reduced rates: EUR 1,72 or EUR 3,28.
- Monthly income = annual income/11.65

Benefit for childcare

This benefit is an intervention in childcare costs, paid by Flanders. The intervention is 3.36 euros per day of full care and per child.

To be eligible, several conditions must be met:

- The child goes to a Flemish nursery in Flanders or Brussels, recognised by Kind en Gezin.
- The nursery rate does not take into account the parents' income
- The child is not enrolled in nursery education

Gross childcare fees - Communauté germanophone:

The price of childcare depends, as in the other Communities, on the parents' net income (monthly) and takes into account all income (wages, pensions, replacement income, etc.), but family allowances are not taken into account.

It is calculated as follows:

For up to three hours per day: 40% of the cost of the service

For a half day (up to five hours): 60% of the price of the accommodation

For a full day (more than five hours): 100% of the hostel price

For long term care, from the eleventh hour onwards: 100% of the care price plus a supplement of EUR 3,92 per started hour.

Parents with a household income of less than EUR 1,500 net are exempt from paying the supplement for additional childcare hours.

Discounts:

In case of simultaneous care of two children (up to the age of 3), the parents will pay 70% per child, regardless of the care environment (crèche or recognized foster mother).

If two or more children are being cared for at the same time, one of whom is at least three years old, the price will be 100% for children under three years old and 70% for each child aged three and over.

Families with at least three tax dependent children, the price will be 70% per child.

For children receiving a supplement to the family allowance for children with limitations, the price will be 70% per child.

2023 Prices can be found at:

https://www.ostbelgienfamilie.be/PortalData/50/Resources/downloads/KTM_Kostenbeteiligung_und_Reservierungsgebuehr_Kinderkrippen_und_TMD.pdf