

Requests COVID-19: homeworking expense allowance



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Following the recently published Circular Letter concerning homeworking expense allowance, the Belgian Ruling Office has published a statement on the 19th of August 2020 in this respect.

As stated in our [newsflash of 17th of July 2020](#), employers can grant a lump sum allowance for home office expenses to their employees equal to EUR 129,48 per month (as from 1 april 2020). In order to grant this recurring allowance the employer no longer has to file a (fast-track) ruling request provided that he applies the modalities as prescribed in the Circular Letter 2020/C/100.

As a result, the Belgian Ruling Office has decided to dismiss the fast-track ruling application and will only treat fast-track ruling requests that have been sent before the 19th of August 2020. In addition, they want to stress that the monthly lump sum allowance remains applicable for all employees that work at least 5 days a month from their home office and is no longer tied to governmental measures in light of COVID-19. The monthly expense allowance does not need to be prorated for part-time employees granted that these employees work at least 5 days a month from their home office. Please note that the modality on part-time employment is *mutatis mutandis* applicable on all previously obtained (fast-track) rulings on cost proper to the employer.

Please note that if an employer wishes to deviate from the modalities as prescribed in the Circular Letter 2020/C/100 or wants to grant additional expense allowances (other than for homeworking), a ruling for this end remains in order.

When the employer has a ruling in place but wants to alter the expense allowances for homework following these recent publications he can facilitate this by filing a request for amendment.