

# Belgian Expat Tax Regime

## 2026 Key takeaways

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### What is it?

A special Belgian tax regime designed to attract **foreign executives, specialized employees and researchers** working in Belgium, offering **significant tax benefits** while applying standard Belgian tax residency rules.

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### Who can apply?

The regime applies to employees who are:

- **Recruited directly from abroad** by a Belgian company (or Belgian branch), or
  - **Seconded from abroad** within a multinational group to a Belgian entity.
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### Key conditions (employee)

- Minimum gross annual salary: EUR 70.000 (pro-rated in year of arrival/departure; threshold reviewed every 3 years).
    - This salary condition does not apply to researchers.
  - During the 60 months prior to arrival:
    - residence at least 150 km outside Belgium,
    - no Belgian resident tax return filed (qualify as Belgian tax resident),
    - no Belgian non-resident tax return filed.
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## Researchers

- At least 10 years of relevant scientific experience.
  - No minimum salary requirement.
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## Main tax benefits

- Tax-free cost allowance of up to 35% of gross salary, payable on top of gross remuneration:
    - fully exempt from income tax and social security,
    - no supporting documents required,
    - no absolute cap.
  - Additional reimbursements possible (with proof) for:
    - school fees (private or international schools in Belgium),
    - relocation costs,
    - installation costs (up to EUR 1,500).
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## Tax residency

Expatriates may qualify as:

- Belgian tax residents, or
- Belgian non-residents.

This is determined under ordinary Belgian tax rules, based on legal presumptions of tax residency (same rules as for non-expats).

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## Duration

- Initial period of **5 years**.
  - Possible **extension of 3 years**, subject to conditions.
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## Application & compliance

- Application must be filed **within 3 months of starting work in Belgium**.
  - Annual employer reporting to the Belgian tax authorities is required.
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## Why it matters

When properly implemented, the regime can lead to **substantial net tax savings**, increased salary efficiency and a **competitive expat package** for international talent.

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If you have specific questions or would like to assess your possibilities for your organisation, do not hesitate to contact us.

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