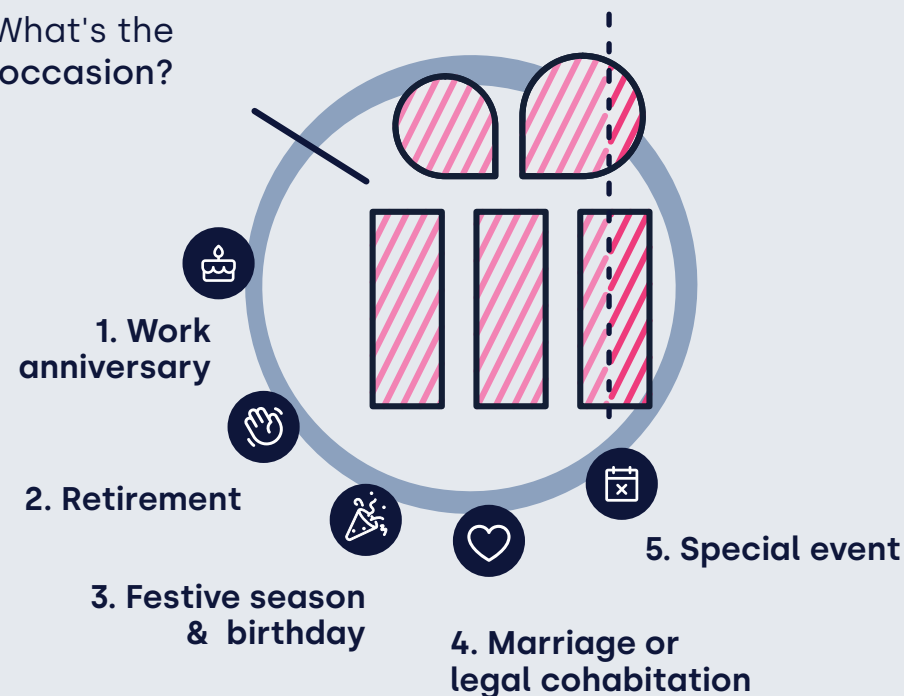


TAX POINTER

employee gifts

What's the occasion?



X Gift **loses** favourable tax treatment

If the thresholds are exceeded, the following sanctions apply:

For marriage, legal cohabitation, and work anniversaries, these sanctions only apply to the portion exceeding the threshold.

Employer:

- payment of employer social security contributions
- reporting on tax forms 281

Employee:

- deduction of withholding tax
- deduction of social security contribution

VAT Information

- VAT on physical gifts is non-recoverable.
- No VAT due on gift vouchers.
- All amounts incl. VAT.

EXTRA Festive season & birthday

€40 per (fully or partly) dependent child, provided it is a mandatory collective benefit.

1. Work anniversary

✓ Gift qualifies for favourable tax treatment



Threshold: 25 years of service = max. 1 x gross monthly salary
35 years of service = max. 2 x gross monthly salary

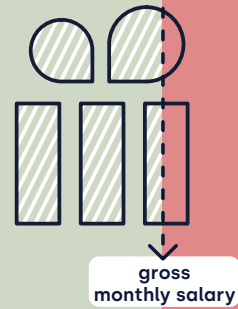
Employer:

- exempt from employer social security contributions

Employee:

- exempt from tax & social security up to the maximum amounts

value
< 1 x
gross monthly
salary



X
Gift **loses**
favourable tax
treatment

2. Retirement

✓ Gift qualifies for favourable tax treatment



Threshold: value < €40 x number of full years of service
⚠ Minimum €120 - maximum €1,000

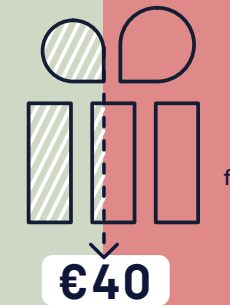
Employer:

- 100% tax-deductible
- exempt from tax & social security

Employee:

- exempt from tax & social security

value
< €40?
per full year of
service



X
Gift **loses**
favourable tax
treatment

3. Festive season & birthday

✓ Gift qualifies for favourable tax treatment



*St Nicholas, Christmas, New Year
& the employee's birthday*

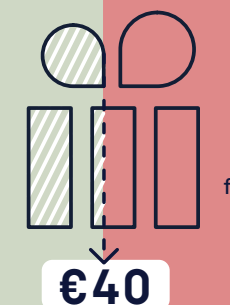
Employer:

- 100% tax-deductible as a business expense
- festive season: exempt from employer social security contribution
- birthday: not exempt from employer social security contribution

Employee:

- exempt from tax
- festive season: exempt from social security contribution
- birthday: not exempt from social security contribution

value
< €40?



X
Gift **loses**
favourable tax
treatment

4. Marriage or legal cohabitation

✓ Gift qualifies for favourable tax treatment



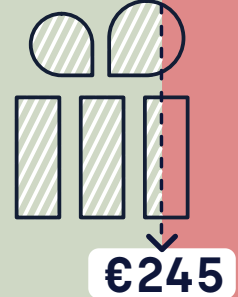
Employer:

- 100% tax-deductible
- exempt from tax & social security

Employee:

- exempt from tax & social security

value
< €245?



X
Gift **loses**
favourable tax
treatment

5. Special event

✓ Gift qualifies for favourable tax treatment



*e.g. a birth or
the company's anniversary*

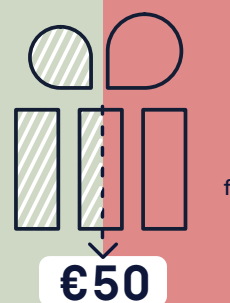
Employer:

- payment of employer social security contribution

Employee:

- exempt from tax
- not exempt from social security contribution

value
< €50?



X
Gift **loses**
favourable tax
treatment