

Country Information: BELGIUM

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1. I worked in Belgium and paid taxes. Can I get them refunded?

Everybody who works abroad has to pay income tax. Under certain conditions, you can refund some of the taxes you (your employer) paid. We refund income tax from Belgium.

2. What does “tax refund” mean?

A **refund** means that your employer paid more taxes on your behalf than was necessary, and you can claim that excess money back from the tax office.

By filing a tax return, you are actually reporting to the Belgian Tax Office how much you earned as gross income and how much you paid in taxes while you stayed in Belgium

3. Why do some agencies claim that they will refund MORE tax overpayment for you than the others?

There is **no such a thing as “more refund”** on your taxes. Be careful, because this might be a marketing trick to attract you to sign a contract.

If a tax specialist does your tax return properly, according to the Belgian tax law, the **refund can be calculated in only one possible way!** If an agency applies tax deductions that you are NOT entitled to, your refund will increase on one hand (you will get more money back), but you are at a very high risk that you will have to pay it back to the Tax Office.

4. How much income tax is paid from your income?

Income tax table for 2019

Taxable income bracket		Total tax on income below bracket	Tax rate on income in bracket
From EUR	To EUR	EUR	Percent
0	13,250	0	25
13,250	23,290	3,312.50	40
23,290	40,480	7,368.50	45
40,480	Over	15,059.00	50

Resident tax rates also apply to non-residents.

5. What documents do you need for your tax refund?

In order to get your income tax refund as quickly as possible and to apply for the highest amount, you need to have:

- **Power of Attorney**
- A copy of your **earning document Fiche**
- **EWR** (or equivalent document) proving your income in other countries
- **Copy of your ID card/passport**
- A copy of your **Marriage Certificate** (if applicable) **and your spouse's ID**
- If you have any children, a copy of their **Birth Certificate**(if applicable)

6. What is a Fiche?

The **Fiche 281.10** is a form that each employer has to give to his employees at the end of the year, which reports the employee's annual wage and the taxes deducted from each paycheck. The Fiche is not based on the fiscal year, but reports the income in a calendar year (January 1 to December 31).

Sometimes, depending on your personal/fiscal situation, you may also receive a **Fiche 281.13** (about unemployment benefits) or a **Fiche provided by ONVA** (national office of annual vacations - it is called **LJU** in German and **LJV** in Dutch) about paid holidays or a **Fiche 281.18** about sick pay or other allowances.

All of them are forms proving your income for a given tax year and therefore you need them in order to submit your tax declaration.

7. What if you do not have all the necessary documents?

Unfortunately, without a Fiche it is not possible to submit a tax return. If you do not have a Fiche, you need to request one from your employer (or we can do it for you - find more about our Replacement service here).

8. How many years back can I file my tax refund?

According to the Belgian tax office, you can go back as far as **3 years** from the year in which you apply.

9. How long does it take to receive my tax refund?

On average **it takes 3 to 6 months for tax returns** to be processed by the tax office **and 2 more months** after processing until you get your income tax refund.

The actual time may vary on a case by case basis.

10. When is the deadline for filing the tax return?

Generally, you have one/two months to complete the tax return form and send it back to the tax office. In any case, the deadline for submission is on the declaration itself and it is usually one/two months after the date of dispatch of the form. Residents and non-residents have different deadlines:

- **Residents** → the forms are sent to taxpayers around April/May, so the deadline is usually end of June
- **Non-residents** → the forms are sent around September/October, so they usually have a deadline in November.

11. What happens if I do not file the tax return before the deadline?

If the tax return is not filed or it is filed after the deadline, the tax office may proceed to an **automatic taxation** calculated on the basis of the information they have and a tax increase may also be applied.

The automatic taxation can be calculated up to 3 years after the relevant tax year. A **tax increase** may also be applied.

12. Why is your tax calculation different from the actual Tax Office calculation?

In some cases, tax office officials calculate the **tax on your Tax Return higher or lower than the Tax Office shows in the final calculation.**

What are the most frequent causes?

- The Tax Office had different data on your record (your employer reported different data than you have on your Fiche)
- Your employer wrongly paid more/less than was necessary
- You may have some **debt/overpayment from previous year(s)**