

Belgium

Belgium		2004				
		The tax/benefit position of single persons				
		Wage level (per cent of APW)	67	100	167	67
		Number of children	none	none	none	2
1. Gross gross earnings			21521	32281	53802	21521
2. Standard tax allowances						
	Basic allowance					
	Married or head of family					
	Dependent children					
	Deduction for social security contributions and income taxes		2813	4219	7032	2813
	Work-related expenses		2003	2284	2845	2003
	Other					
	Total		4816	6503	9877	4816
3. Tax credits or cash transfers included in taxable income			0	0	0	0
4. Central government taxable income (1 - 2 + 3)			16705	25778	43925	16705
5. Central government income tax liability (exclusive of tax credits)			5357	9440	18291	5357
6. Tax credits						
	Basic credit		71	0	0	71
	Married or head of family		1415	1415	1415	1715
	Children		0	0	0	929
	Other					
	Total		1486	1415	1415	2715
7. Central government income tax finally paid (5-6)			3871	8025	16876	2642
8. State and local taxes			276	562	1181	190
9. Employees' compulsory social security contributions						
	Gross earnings		2813	4219	7032	2813
	Taxable income		0	284	520	0
	Total		2813	4503	7552	2813
10. Total payments to general government (7 + 8 + 9)			6959	13090	25610	5645
11. Cash transfers from general government						
	For head of family					
	For two children		0	0	0	2997
	Total		0	0	0	2997
12. Take-home pay (1-10+11)			14561	19191	28192	18873
13. Employer's compulsory social security contributions			5893	9640	17234	5893
14. Average rates						
	Income tax		19.3%	26.6%	33.6%	13.2%
	Employees' social security contributions		13.1%	14.0%	14.0%	13.1%
	Total payments less cash transfers		32.3%	40.5%	47.6%	12.3%
	Total tax wedge including employer's social security contributions		46.9%	54.2%	60.3%	31.2%
15. Marginal rates						
	Total payments less cash transfers: Principal earner		65.1%	54.8%	59.3%	65.1%
	Total payments less cash transfers: Spouse		n.a.	n.a.	n.a.	n.a.
	Total tax wedge: Principal earner		74.1%	66.4%	70.2%	74.1%
	Total tax wedge: Spouse		n.a.	n.a.	n.a.	n.a.
Memorandum item: Non-wastable tax credits						
	tax expenditure component		71	0	0	1000
	cash transfer component		0	0	0	0

Belgium	2004				
	The tax/benefit position of married couples				
	Wage level (per cent of APW)	100-0	100-33	100-67	100-33
	Number of children	2	2	2	none
1. Gross gross earnings		32281	43041	53802	43041
2. Standard tax allowances					
Basic allowance					
Married or head of family					
Dependent children					
Deduction for social security contributions and income taxes		3079	4486	7032	4486
Work-related expenses		2569	3948	4286	3948
Other					
	Total	5648	8433	11318	8433
3. Tax credits or cash transfers included in taxable income		0	0	0	0
4. Central government taxable income (1 - 2 + 3)		26633	34608	42483	34608
5. Central government income tax liability (exclusive of tax credits)		8278	11741	14796	11741
6. Tax credits					
Basic credit		0	540	71	540
Married or head of family		2830	2830	2830	2830
Children		863	863	863	0
Other					
	Total	3693	4233	3764	3370
7. Central government income tax finally paid (5-6)		4586	7509	11033	8371
8. State and local taxes		321	563	777	624
9. Employees' compulsory social security contributions					
Gross earnings		3079	4486	7032	4486
Taxable income		295	399	501	399
	Total	3375	4885	7533	4885
10. Total payments to general government (7 + 8 + 9)		8282	12957	19343	13880
11. Cash transfers from general government					
For head of family					
For two children		2997	2997	2997	0
	Total	2997	2997	2997	0
12. Take-home pay (1-10+11)		26996	33081	37455	29162
13. Employer's compulsory social security contributions		9640	9904	15534	9904
14. Average rates					
Income tax		15.2%	18.8%	22.0%	20.9%
Employees' social security contributions		10.5%	11.3%	14.0%	11.3%
Total payments less cash transfers		16.4%	23.1%	30.4%	32.2%
Total tax wedge including employer's social security contributions		35.6%	37.5%	46.0%	44.9%
15. Marginal rates					
Total payments less cash transfers: Principal earner		50.7%	54.8%	54.8%	54.8%
Total payments less cash transfers: Spouse		43.4%	40.7%	66.2%	40.7%
Total tax wedge: Principal earner		63.4%	66.4%	66.4%	66.4%
Total tax wedge: Spouse		44.8%	49.4%	74.9%	49.4%
Memorandum item: Non-wastable tax credits					
tax expenditure component		863	1403	934	540
cash transfer component		0	0	0	0

La monnaie nationale est l'euro. En 2004, EUR 0.8103 étaient égal à USD 1 (moyenne sur onze mois des taux de change quotidiens). Pour 2004, le revenu de l'ouvrier moyen a été estimé à 32 281 EUR (estimation du Secrétariat).

1. Système d'imposition sur le revenu

1.1. Impôt sur le revenu perçu par l'administration centrale

1.11. Unité d'imposition

Les conjoints sont taxés séparément. À partir de 2004, ce principe vaut pour toutes les catégories de revenus. Le conjoint qui n'exerce pas d'activité professionnelle bénéficie de l'imposition séparée sur la quote-part de revenus qui peut lui être attribuée (voir ci-après : quotient conjugal). La déclaration des revenus reste toutefois conjointe.

1.12. Abattements fiscaux

1.121. Déduction des cotisations de sécurité sociale

Sauf mention contraire, les cotisations sociales sont déductibles des revenus bruts.

1.122. Charges professionnelles

Les salariés et les titulaires de professions libérales ont droit à une déduction forfaitaire pour charges professionnelles. Celle-ci ne peut en aucun cas excéder EUR 3 050 par conjoint et se calcule comme suit :

Revenu brut, cotisations sociales déduites (EUR)	Taux (%)
De moins de 4 570	25
De 4 570 à 9 080	10
De 9 080 à 15 110	5
Au delà de 15 110	3

Les dirigeants d'entreprises ont également droit à une déduction forfaitaire pour charges professionnelles : celle-ci est de 5 pour cent du revenu brut (cotisations sociales déduites) et ne peut excéder EUR 3 050 par conjoint.

Un forfait complémentaire peut être octroyé aux salariés en cas d'éloignement du domicile par rapport au lieu de travail.

Les charges réelles exposées pour acquérir ou conserver les revenus professionnels peuvent être déduites si elles sont supérieures à la déduction forfaitaire. La déductibilité de certaines catégories de dépenses professionnelles (voitures, vêtements, restaurant, cadeau d'affaires) est toutefois limitée. Les contribuables qui déclarent leurs charges réelles peuvent déduire EUR 0.15 par kilomètre avec un maximum de 50 km par trajet simple, pour leurs déplacements du domicile au lieu de travail effectués autrement qu'en voiture individuelle.

1.123. Quotient conjugal

Le quotient conjugal peut être octroyé lorsque le revenu professionnel de l'un des conjoints n'excède pas 30 % des revenus professionnels des deux conjoints. Le montant alors attribué est limité à 30 % du total des revenus professionnels nets, diminués des revenus propres du conjoint qui reçoit la quote-part. Il est limité à 8 160 €.

1.124. Tranche exonérée

La tranche exonérée varie selon la situation familiale, les montants de base sont (en euros) :

- Isolé 5 660
- Conjoint 5 660

Majorations pour enfants à charge (un enfant handicapé est compté pour deux) :

- 1 enfant 1 200
- 2 enfants 3 090
- 3 enfants 6 940
- 4 enfants 11 220
- Au-delà du 4^e enfant, par enfant supplémentaire 4 200

Les quotités exonérées pour enfant à charge qui ne peuvent être imputées faute de revenu suffisant donnent lieu à un crédit d'impôt remboursable à partir de 2002. Le crédit d'impôt remboursable est calculé au taux marginal et plafonné à EUR 350 par enfant à charge.

Des majorations sont également octroyées en raison de certaines situations familiales particulières (en euros) :

- Autres personnes à charge 1 200
- Conjoint handicapé 1 200
- Autres personnes à charge handicapées 1 200
- Veuf(ve) avec enfants à charge 1 200
- Père ou mère célibataire 1 200

Ces majorations s'imputent par priorité sur les revenus imposables du conjoint qui en a le plus, le solde éventuel est transféré sur les revenus de l'autre conjoint.

La réduction d'impôt de la tranche exonérée ainsi que ces majorations pour personnes à charge et pour père ou mère célibataire est calculée en appliquant le barème au montant de cette tranche majorée (« l'imputation se fait par le bas »).

1.125. Barème

Revenu imposable (EUR)	Taux marginal (%)
0-6 950	25
6 950-9 890	30
9 890-16 480	40
16 480-30 210	45
30 210 et plus	50

La tranche exonérée et ses éventuelles majorations sont imputées « par le bas ».

1.2. Impôt des collectivités locales

Les impôts locaux sont constitués d'additionnels à l'impôt sur le revenu, avant déduction des crédits d'impôt remboursables (pour faibles revenus d'activité professionnelle et pour enfants). Le taux de ces additionnels est fixé par chaque commune et il n'existe pas de limite maximale. Un taux moyen de 7 pour cent a été retenu.

1.3. Crédit d'impôt

Un crédit d'impôt remboursable sur les faibles revenus d'activité professionnelle est progressivement introduit sur une période de trois ans.

Le crédit d'impôt est calculé sur base du montant net des revenus d'activités professionnelles, c'est-à-dire le montant net de charges professionnelles des revenus professionnels.

La base s'évalue avant application du quotient conjugal.

Ce crédit d'impôt est octroyé par conjoint selon le barème suivant :

Barème du crédit d'impôt

Tranches du revenu net (R) en EUR		Montant du crédit d'impôt en EUR
L ₁	L ₂	
0	3 970	0
3 970	5 300	$B \times (R - L_1) / (L_2 - L_1)$
5 300	13 250	B
13 250	17 230	$B \times (L_2 - R) / (L_2 - L_1)$
17 230	Et plus	0

Pour les revenus de 2003 le montant de base B est de EUR 540.

2. Cotisations sociales obligatoires versées à des régimes publics

2.1. Taux et plafond

a) Cotisations salariales

La loi fixe les taux de cotisations patronales et personnelles (celles du travailleur). Les taux de cotisations applicables (en pourcentages) sont les suivants (entreprises de 20 travailleurs et plus) :

	Travailleur	Employeur	Total
Chômage	0.87	3.16	4.19
Indemnité assurance maladie	1.15	2.35	3.50
Soins de santé	3.55	3.80	7.35
Parcours d'insertion		0.05	0.05
Allocations familiales		7.00	7.00
Pensions	7.50	8.86	16.36
Accueil des enfants		0.05	0.05
Maladies professionnelles		1.10	1.10
Accidents de travail		0.30	0.30
Congé d'éducation		0.04	0.04
Fermetures d'entreprises		0.51	9.51
Modération salariale		7.60	7.60
Total	13.07	34.82	47.89

Le pécule de vacances perçu n'est pas soumis aux cotisations de sécurité sociale applicables aux salaires, mais une retenue de sécurité sociale de 13.07 pour cent est effectuée lors de son attribution.

b) Réduction des cotisations patronales

Le barème applicable à partir du 1.1.2004 est le suivant.

Salaire brut annuel (S)	Montant fixe	Montant variable
0-21 240	1 600	0.175 (21 240 – S)
21 240-48 000	1 600	0
48 000 et plus	1 600	0.0173 (S – 48 000)

c) Réduction des cotisations personnelles de sécurité sociale

Une réduction des cotisations personnelles de sécurité sociale pour les bas salaires est octroyée mensuellement en fonction du niveau du salaire. Le barème ci-dessous la transpose en salaire annuel.

Salaire brut annuel (S) en euros	Réduction en euros
0 < S < 14 328.36	1 140
14 328.36 < S < 18 471.60	1 140 – 0.2751 (S – 14 328.36)
S > 18 471.60	0

d) Cotisation spéciale de sécurité sociale

Toutes les personnes soumises totalement ou partiellement à la sécurité sociale des travailleurs salariés sont concernées par cette cotisation spéciale. En principe, le montant de la cotisation est fixé en fonction du revenu imposable globalement du ménage. Le revenu imposable globalement est égal aux revenus bruts déduction faite des cotisations de sécurité sociale ordinaires et des charges professionnelles. Le montant de la cotisation est fixé comme suit :

Revenu imposable (EUR)	Montant dû sur la limite inférieure	% au-delà de la limite inférieure
De 0 à 18 592.02	0	0
De 18 592.02 à 21 070.96	0	9
De 21 070.96 à 60 161.85	223.10	1.3
60 161.85 et plus	731.29	0

2.2. Déduction selon la situation de famille ou le sexe

Aucune.

3. Prestations sociales d'application générale

Des allocations familiales sont octroyées aux enfants. Les montants annuels de ces prestations sociales sont les suivants :

	< 6 ans	6-12 ans	12-18 ans	> 18 ans
1 ^{er} enfant	888.72	1 043.52	1 124.52	1 340.28
2 ^e enfant	1 644.36	1 953.12	2 116.08	2 244.24
3 ^e enfant	2 455.20	2 763.96	2 926.92	3 055.08

Pour la détermination des ressources de l'ouvrier moyen, il a été supposé que les enfants ont entre six et douze ans.

4. Principales modifications apportées au système fiscal

L'indexation annuelle du barème et de tous les montants libellés en EUR est entièrement rétablie à partir de 1999.

La réforme de l'impôt des personnes physiques, qui est mise en œuvre de façon progressive sur une période allant de 2002 à 2004, vise à réduire la pression fiscale sur les revenus du travail, à une neutralité à l'égard des modes de vie, à une meilleure prise en compte des enfants à charge et à une fiscalité plus écologique.

2004 Parameter values

	Ave_earn	32 281	Secretariat estimate	
Work-related expenses	work_rel_max	3 050		
	work_rel_sch	0.25	4 570	
		0.1	9 080	
		0.05	15 110	
		0.03		
Tax credits (tranche exonérée)	single_cr	5 660		
	married_cr	5 660		
One child	child_cr1	1 200		
Two children	child_cr2	3 090		
Single parents	s_parent_cr	1 200		
Maximum Child Credit Payment	child_cr_max	350		
Basic Credit	basic_cr_base	540		
	basic_cr_thrsh1	3 970		
	basic_cr_thrsh2	5 300		
	basic_cr_thrsh3	13 250		
	basic_cr_thrsh4	17 230		
Income tax schedule		tax_rate1		
	tax_sch	0.25	6 950	
		0.30	9 890	
		0.40	16 480	
		0.45	30 210	
		0.50		
	quote_max	8 160		
	quote_rate	0.3		
Local tax	local_rate	0.07		
Unemployment	unemp_rate	0.0087		
Medical care	med_rate	0.0115		
Sickness	sickness_rate	0.0355		
Pension	pension_rate	0.0750		
Employee contribution	SSC_rt	0.1307		
	SSC_redn	0	0	0
	(annual)	14 328.36	1 140.00	0
		18 471.60	1 140.00	0.2751
		99 999 999.00	0.00	0
		9 999 999		
Special annual contribution	SSC_special	0.000	18 592.02	
		0.090	21 070.96	
		0.013	60 161.85	
		0.000		
Employer contributions	SSC_empr_rt	0.3482		
	SSC_empr_redn	0	1 600	-0.1750
		21 240	1 600	0.0000
		48 000	1 600	0.0173
		9 999 999	0	0.0000
		9 999 999		
Child benefit (age 6-12)	CB_1	1 043.52		
second child	CB_2	1 953.12		
third child	CB_3	2 763.96		

2004 Tax equations

The equations for the Belgian system in 2004 are mostly calculated on an individual basis. But central government tax for a married couple is calculated on two bases and the lower value used. One of the bases takes account of the combined income of the couple. Also, tax credits may be used against the tax liability of the secondary earner if the principal earner is unable to use them.

The functions which are used in the equations (Taper, MIN, Tax etc) are described in the technical note about tax equations. Variable names are defined in the table of parameters above, within the equations table, or are the standard variables “married” and “children”. A reference to a variable with the affix “_total” indicates the sum of the relevant variable values for the principal and spouse. And the affixes “_princ” and “_spouse” indicate the value for the principal and spouse, respectively. Equations for a single person are as shown for the principal, with “_spouse” values taken as 0.

Line in country table and intermediate steps	Variable name	Range	Equation
1. Earnings	earn		
2. Allowances:	tax_al	B	MIN(work_rel_max, Tax(earn-SSC, work_rel_sch))+SSC
3. Credits in taxable income	taxbl_cr	B	0
4. CG taxable income	tax_inc_int	B	earn-tax_al
Quote part	Q	J	IF(married, IF(MIN((tax_inc_int_total)*Parameters!quote_rate, Parameters!quote_max)<tax_inc_int_spouse, 0, MIN((tax_inc_int_total)*Parameters!quote_rate, Parameters!quote_max), 0), 0)
CG adjusted taxable income - principal	tax_inc_adj_princ	P	IF((Q>0), tax_inc_initial_total-Q, tax_inc_int_princ)
CG adjusted taxable income - spouse	tax_inc_adj_spouse	S	IF((Q>0), Q, tax_inc_int_spouse)
5. CG tax before credits	CG_tax_excl	J	Tax(tax_inc_adj, tax_sch)
6. Calculation of credits			
Child exemption amount	child_ex_inc	P	(children=1)*child_cr1+(children=2)*child_cr2
Family exemption amount	fam_ex_inc	B	IF(married, married_cr, single_cr+(children>0)*s_parent_cr)
Initial exempt income - principal	ex_inc_int_princ	P	child_ex_inc+fam_ex_inc_princ
Initial exempt income - spouse	ex_inc_int_spouse	S	fam_ex_inc_spouse
Transferable amount	ex_inc_tran	J	married*IF(ex_inc_int_princ<tax_inc_adj_princ, MIN(MAX((ex_inc_int_spouse-tax_inc_adj_spouse), 0), tax_inc_adj_princ-ex_inc_int_princ), - (MIN(MAX((ex_inc_int_princ-tax_inc_adj_princ), 0), MAX(0, tax_inc_adj_spouse-ex_inc_int_spouse))))
Final exempt income - principal	ex_inc_fin_princ	P	ex_inc_int_princ+ex_inc_tran
Final exempt income - spouse	ex_inc_fin_spouse	S	ex_inc_int_spouse-ex_inc_tran
Tax credits	tax_credits	J	Tax(ex_inc_fin, tax_sch)
Basic Credit	basic_cr	B	basic_cr_base*IF(tax_inc<=basic_cr_thrsh1, 0, IF(tax_inc<=basic_cr_thrsh2, (tax_inc-basic_cr_thrsh1)/(basic_cr_thrsh2-basic_cr_thrsh1), IF(tax_inc<=basic_cr_thrsh3, 1, IF(tax_inc<=basic_cr_thrsh4, (basic_cr_thrsh4-tax_inc)/(basic_cr_thrsh4-basic_cr_thrsh3), 0))))
7. CG tax			
Tax prior to non-wasteable credits	CG_tax_init	B	Positive(CG_tax_incl-tax_credits)
Non-wasteable child credit	child_credit_nw	J	MIN(Tax(MIN((children=1)*Parameters!child_cr1+(children=2)*Parameters!child_cr2), (positive(ex_inc_int-tax_inc_int), tax_sch), children*child_cr_max)
Final CG tax	CG_tax_final	J	CG_tax_init-basic_cr_total-child_credit_nw
8. State and local taxes	local_tax	J	local_rate*CG_tax_init
9. Employees' soc security	SSC	B	((earn)*SSC_rt-(VLOOKUP(earn, SSC_redn, 2)-VLOOKUP(earn, SSC_redn, 3))*(earn-VLOOKUP(earn, SSC_redn, 1)))
	SSC_special	J	positive(Tax(tax_inc_total, SSC_special))
	SSC_total		SSC+SSC_special
11. Cash transfers	cash_trans	J	(Children>0)*CB_1+(Children>1)*CB_2
13. Employer's soc security	empr_sch	B	Positive(earn*SSC_empr_rt-(VLOOKUP(earn, SSC_empr_redn, 2)-VLOOKUP(earn, SSC_empr_redn, 3))*(earn-VLOOKUP(earn, SSC_empr_redn, 1)))

Key to range of equation:

B calculated separately for both principal earner and spouse.

P calculated for principal only (value taken as 0 for spouse calculation).

J calculated once only on a joint basis.

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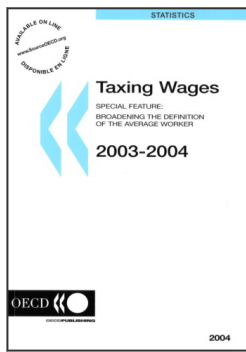
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