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BELGIUM: REDUCED TAX ON COMPLEMENTARY PENSIONS

*By Lore Vanrespaille, Fiona Webster and Stephanie Rosseau
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A reduced tax rate of 10% now applies to supplementary pensions of Belgian employees who meet certain requirements at the time of retirement — the usual income tax rate is 16.5% — under a new [law](#) (French). Employees who are at least 65 at retirement and who were professionally active during the three years preceding their retirement date are eligible for the reduced rate. Employees who don't meet these requirements but who have worked 45 years also are eligible. The law was published on 15 Mar 2019 but applies retroactively from 1 Jan 2019.

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- [Law \(French\)](#) (Gazette, 15 Mar 2019)

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