

Non-indexation of tax expenses

	Amount for income years 2020 - 2023
Exempted income from saving deposits	980
Exempted interest from companies with a social purpose	200
Amount of the loans through a crowdfunding platform of which the interest is exempted	15.630
Exempted dividends	800
Calculation of the maximum amount of life insurance premiums and capital repayments	1.960 2.350
First installment of the initial amount of the loans	78.440
Limitation of the expenses incurred to acquire employer shares	780
Maximum amount by which the limitation can be increased by the King, via a decision deliberated in the Council of Ministers.	1.570
Limit of the payments for pension savings (amount depends on the system applied)	990 1.270 1.590
Maximum amount by which the limitation can be increased by the King, via a decision deliberated in the Council of Ministers	
Maximum reduction in case of purchasing a four-wheeler	5.150
Maximum reduction in case of purchasing a motorcycle or a tricycle	3.140
Minimum amount of the deposited sums for a development fund	390
Maximum amount of the tax reduction per taxable period	330
Minimum amount of a gift that results in entitlement to tax reduction	40
Maximum amount of the total amount of the gifts for which the reduction is granted	392.200

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Maximum amount of the tax reduction to be taken into account for the remuneration of a domestic servant	7.840
Maximum amount of the tax reduction for expenses in the context of an adoption procedure	6.280
Maximum amount of the premiums for legal assistance insurance that are qualify for tax relief	310
Exempted dividends from recognized cooperatives	200
Tax reduction for low-energy houses per taxable period and per dwelling	470
Tax reduction for passive houses per taxable period and per dwelling	940
Tax reduction for zero energy houses per taxable period and per dwelling	1.880
Maximum deductible amount per taxpayer and per taxable period of the interest, capital repayments and life insurance premiums for acquiring or maintaining the sole dwelling	2.350
Increase during the first 10 taxable periods of the amount specified in the (old) article 115, first paragraph, 6 ° BITC92	780
Increase of the amount mentioned in the first paragraph if the taxpayer has three or more dependent children on 1 January of the year following the conclusion of the (mortgage) loan contract	80