

# SEW info

## Information on the tax return concerning the teacher's job related expenses

### Job related expenses (excluding travel costs)

Job related expenses ("frais d'obtention") are the expenses incurred directly for the purpose of acquiring, securing and maintaining the income. All of these expenses are tax-deductible to the extent that they exceed an **annual flat rate of 540 euros per employee**.

### The following expenses are considered as job related expenses:

- 1. Professional** (e.g. for the Chambre des Fonctionnaires et Employé.e.s publics or for the Chambre des Salarié.e.s) and **trade union contributions** (e.g. for the SEW/OGBL).
- 2. Expenses for typical professional clothing.** This may concern teachers of practical courses who need e.g. a laboratory coat, work gloves, safety shoes, overalls, protective glasses etc. **ATTENTION:** Expenses for clothing related to personal lifestyle are not deductible!
- 3 Expenditure on work tools.** These expenses constitute job related expenses if they are used exclusively or almost exclusively (90% or more) for the exercise of the professional activity.

#### 3.1 Computer and printer:

The computer and the printer are only to be considered as working tools if they are used almost exclusively for the taxpayer's professional purposes (90% or more). The taxpayer must submit proof that he uses the computer and/or printer almost exclusively for professional purposes. These work instruments can be depreciated according to their usual useful life, which is generally set at 3 years.

#### 3.2 Professional books and periodicals:

Expenditure on books and periodicals related to the teacher's field of work are considered as job related expenses.

**ATTENTION:** Current dictionaries and encyclopaedias are considered as instruments that every taxpayer buys for himself and are therefore considered as non-deductible private expenses!

#### 3.3 Pencils, pens, briefcase, stationery, etc. which are used exclusively for professional purposes.



## 4. Home office

### 4.1 Definition

The home office:

- must be used exclusively or almost exclusively (90% or more) for the exercise of the professional activity;
- must be in a separate room with a door that can be closed;
- must not be walked through to access other private living areas;
- must not be set up as a living room;
- must not be furnished with particularly expensive items in comparison with other living areas;
- must not be disproportionate to the remaining living quarters, so that the taxpayer and his family are restricted in their normal living requirements.

### 4.2 General rule

Costs and expenses incurred in connection with the home office which are included in the total costs and expenses of the entire dwelling are deductible in proportion to the total living space.

If the home office occupies e.g. 10% of the total living space, then 10% of the costs and expenses are deductible.

**ATTENTION:** Rooms that are not used for living purposes (cellar, garage, laundry room, attics etc.) are not taken into account for the calculation of the total living area.

### 4.3 Property installation costs:

This is the depreciation of the house over a period of 40 years. The basis for depreciation is the construction or purchase price, to which may be added the cost of major renovation or conversion work carried out later, provided that this does not exceed 20% of the purchase price (excluding land).

The value of the land is deducted from the building/acquisition price. If the price of the land is not known, it can in principle be valued at 20% of the total price of the land and the building, including deed costs.

### 4.4 Installation costs:

This is the depreciation of the furniture of the home office. This depreciation takes place over a limited period of time:  $n$  times  $1/n$  of the purchase price if the depreciation takes place in  $n$  years. The value of  $n$  varies according to the life of the asset in question (5 to 15 years). Small furniture (office chair, carpet, lamp, curtains...) can be deducted in one year (or in several) depending on the acquisition cost ( $\leq 870$  €).

### 4.5 Operating costs of the office :

These costs are deductible in proportion to the total living area. The operating costs of the office include: heating, electricity, municipal taxes (sewage, garbage, property tax, except water consumption), telephone, internet, fire insurance, rent, repair and maintenance costs.

- 5. Expenditure made to update the taxpayer's professional knowledge** in order to better meet the requirements of his profession through improved qualification or to facilitate his advancement in his profession, **without his professional situation changing fundamentally as a result of these professional development courses**. This may concern teachers who participate in professional "hands-on" courses not offered by IFEN.