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European Monitoring Centre on Change

Belgium: Company incentives to deploy electric vehicles

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Belgium

Phase:

Anticipation

Type:

Company incentives to deploy electric vehicles

Last modified: 10 December, 2021

Native name: **Loi concernant l'instauration d'un budget mobilité**

English name: **Law on the mobility budget**

Article

Article 3 §1 and §2; Article 4 §1; Article 6; Article 8 §1

Description

In Belgium, employers can provide a mobility budget as long as their employees renounce the company car they already had or could claim. With the mobility budget, the worker can finance the supply of environmentally friendly company vehicles like full-electric cars or cars with CO₂ emissions under 95 g/km. Battery electric vehicles are 100% company tax deductible.

The law also promotes sustainable transport modes. Any expenditure made by the employee within this pillar is fully exempt from social security contributions and withholding taxes.:

- soft mobility: cycles and motorcycles
- public transport: subscriptions (for the distance from home to work and on behalf of the worker) and public transport tickets
- sharing solutions: car-pooling and car-pooling solutions, taxi services and chauffeur-driven car rental services, rental of self-driving vehicles (maximum 30 days per year)
- housing costs (rents and interest on a mortgage): if home is established within 5 kilometres of the usual place of work

Comments

A survey of 260,000 employees carried out by HR service provider Acerta HR in February 2021 shows that the mobility budget reaches 1.5 out of every 1,000 employees with a company car. This is a meagre result, but it shows progress from the beginning of 2020, when it was only 1 in 10,000.

Cost covered by

National government

Involved actors other than national government

Regional/local government

Thresholds

No, applicable in all circumstances

Sources

- [Law on the mobility budget](#)
- [European Alternative Fuels Observatory \(Company Tax Benefits\)](#)
- [ACERTA Survey](#)

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