

LUNCH AND THE WKR: CHEAT SHEET 2026

Lunch for your team usually costs you no extra tax. Each lunch counts for € 4.05, whatever it costs. Below you can read how that works, and work it out for your own team.

€ 4.05

is what each lunch counts for, whatever it costs

2.00%

of your wage bill is yours to give your team tax-free each year

€ 0

is what a lunch counts for when your team chips in € 4.05

SO WHAT IS THE WKR?

The WKR is the rule that lets you give your team extras without them being taxed as salary: a Christmas hamper, team drinks or daily lunch. Most extras add up against one yearly budget: your free space (your yearly tax-free budget). Stay under it and nobody pays tax. Go over and you, the employer, pay 80% employer levy on the amount above it; your employee never notices. Some things, such as travel costs, do not count at all.

STEP 1 • THE FREE SPACE

Your free space is a percentage of your wage bill. In 2026: 2.00% over the first € 400,000, and 1.18% over everything above that.

2026: 2.00% up to € 400,000 • 1.18% above that

Looking ahead to 2027: the 2027 tax plan raises the first percentage to 2.16%. Parliament still has to approve it; once it is final, we update this page.

STEP 2 • THE NORM AMOUNT

The tax office does not count a meal at work at what it costs, but at a fixed norm amount: € 4.05 in 2026, for breakfast, lunch and dinner. So a € 10.95 lunch counts for € 4.05 against your free space.

STEP 3 • THE CONTRIBUTION

You do not have to ask for a contribution. Each lunch then takes € 4.05 off your free space, and your staff notice nothing. Daily lunch is a big item, though, and you share your free space with the Christmas hamper, the drinks and everything else. If you do ask for a contribution, it comes off the norm amount. If your employee pays € 4.05 or more, lunch does not count and you keep your whole free space.

Contribution € 0: € 4.05 counts • Contribution € 2: € 2.05 counts • Contribution € 4.05+: counts for nothing

Worked example: with a € 10.95 lunch and a € 4.05 contribution the company pays € 6.90 per lunch, and lunch does not touch your free space. Prices excl. VAT.

LUNCH WITH CLIENTS DOES NOT COUNT

An ordinary team lunch at the office runs through your free space. A meal with a genuine business purpose is something else: a meeting with clients or business relations, a training or course, or food during overtime. That falls under a specific exemption and does not touch your free space. The tax office's rule of thumb: if work keeps someone from eating at home between 17.00 and 20.00, it counts as business. An internal meeting at your own office is usually not enough. So keep a team lunch and a client meal apart; we put them on separate invoice lines as standard.

80% OR 73.5% DEDUCTIBLE, OR A THRESHOLD?

Food and drink is only partly deductible, and you choose one of two methods. Either a fixed threshold: € 5,700 a year is not deductible, the rest is (for a BV: 0.4% of the wage bill if that is higher). Or a percentage: 80% deductible for income tax or 73.5% for corporate tax. Your accountant picks whichever works out better. Many sites only mention "80% deductible", but that does not apply to a BV.

AND THE VAT?

You may deduct the VAT on lunch you buy in for your team, for example from a caterer, as long as the benefit per employee stays at or under € 227 a year. All staff provisions together count towards that, the Christmas hamper included. A contribution lowers the benefit. If you go over, your accountant corrects it in the last VAT return of the year.

This page is informational and not tax advice. The amounts and percentages mentioned apply to 2026 and can change from year to year. For your situation, check with your accountant or tax adviser. Source: Belastingdienst (Handboek Loonheffingen 2026).

Explanation, calculator and FAQ: eatdis.nl/wkr