

## EMPLOYEE EXPENSES

### Limits on exemptions from contributions payable on flat-rate allowances

(Modified decree of 20<sup>th</sup> December 2002)

Nature of allowance	2019
<b>Allowance for meals taken at the workplace</b> The employee is obliged to take their meals at the workplace owing to their work schedule or hours (e.g. teamwork, shift work, continuous operation, night work, staggered working schedule).	€ 6,60
<b>Meal expenses incurred by employees working away from their usual place of work who are unable to return to their workplace or home</b> - Employee is obliged to eat offsite - Employee is not obliged to eat offsite (meal allowance or eating-on-site allowance)	€ 18,80 € 9,20
<b>Commute allowance* (Metropolitan France)</b> <b>For first three months</b> - Per meal - For additional accommodation and breakfast expenses (per day): <ul style="list-style-type: none"> <li>Paris and Paris-region départements of Hauts-de-Seine, de la Seine-Saint-Denis and Val-de-Marne</li> <li>Other départements in Metropolitan France</li> </ul>	€ 18,80 € 67,40 € 50,00

\* Exemptions from contributions on commute allowances are granted when :

- the distance between the employee's home and workplace is 50 km or more (outward journey) ;
- and the journey time by public transport is at least one and a half hours.

## EMPLOYEE EXPENSES (contd.)

(specific to the public works, construction, steelwork, industrial boiler and pipe-work manufacturing sectors)

Nature of allowance	Length of return journey between :	Daily limit
<b>Travel allowance for 2018</b> A flat-rate allowance for travel to and from the work site. Not payable if the worker has no travel expenses (i.e. if the company provides free transport or reimburses.	5 and 10 km	€ 2,50
	10 and 20 km	€ 4,90
	20 and 30 km	€ 7,40
	30 and 40 km	€ 9,90
	40 and 50 km	€ 12,30
	50 and 60 km	€ 14,80
	60 and 70 km	€ 17,30
	70 and 80 km	€ 19,70
	80 and 90 km	€ 22,20
	90 and 100 km	€ 24,70
	100 and 110 km	€ 27,10
	110 and 120 km	€ 29,60
	120 and 130 km	€ 32,00
	130 and 140 km	€ 34,50
	140 and 150 km	€ 37,00
	150 and 160 km	€ 39,40
	160 and 170 km	€ 41,90
	170 and 180 km	€ 44,40
	180 and 190 km	€ 46,80
	190 and 200 km	€ 49,30

### BE CAREFUL

At the time of the printing of the present document, the travel allowance for 2019 is not published yet.

## Flat-rate deduction

If the employer applies, with the agreement of the employee or employee's representatives, a flat-rate deduction (« Déduction forfaitaire spécifique »), no exemption from contributions on employee expense reimbursements is granted.

As an exception to this general rule, exemptions from contributions are granted on the following items :

- commute allowances paid to construction industry workers,
- the employer's mandatory contribution to the travel card cost,
- the €4 travel allowance introduced by the order of 28 September 1948,
- the employer's 50 % to 60 % contribution per luncheon voucher up to a maximum amount of €5,52.
- employee travel expenses paid by the employer.

## BENEFITS IN KIND

### Meals \*

If meals are provided by the employer free of charge, this benefit-in-kind is valued on a flat-rate basis at : **€4,85 per meal**

This flat-rate amount is adjusted each year.

### Accommodation \*

#### Flat-rate amount

If the employee's accommodation is provided by the employer, the benefit-in-kind is valued as a monthly flat-rate amount determined according to an income schedule incorporating additional allowances for water, gas, electricity, heating and parking facilities. The flat-rate amount varies according to the employee's gross monthly wage.

Fringe benefits	Monthly gross salary in cash (in euros)							
	Lower than €1 688,50	€1 688,50 to €2 026,19	€2 026,20 to €2 363,89	€2 363,90 to €3 039,29	€3 039,30 to €3 714,69	€3 714,70 to €4 390,09	€4 390,10 to €5 065,49	From €5 065,50
A one-roomed flat	70,10	81,90	93,40	105,00	128,60	151,90	175,20	198,50
If there are several rooms, by main rooms	37,50	52,60	70,10	87,50	110,90	134,10	163,40	186,80

#### EXAMPLE

For an employee whose gross monthly wage is € 2,000 and who is housed in a three-room flat, the benefit-in-kind is valued at € 157,80 (3 x € 52,60).

The income schedule is adjusted each year in line with the social security ceiling.

### Actual-value option

The employer may also assess the value of the benefit in kind on the basis of the rateable value used to calculate the housing tax (« Taxe d'habitation ») or the actual rental value. The additional allowances are also assessed on the basis of actual cost.

\* Flat-rate amounts that apply if there is no employer-employee agreement, collective agreement or industry-wide agreement establishing higher amounts.