

Restaurant vouchers

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 **aplitec**

Preamble

The meal voucher is a special payment voucher (in paper format or dematerialized via a card) given by the employer to employees to enable them to pay all or part of the price of the employee's meal .

The draft finance law for 2023 has increased the exemption from social security contributions of the employer's share to **6.50 euros from 1 January 2023**.

1. The absence of an obligation to set up meal vouchers

The employer is not obliged to provide meal vouchers to his employees.

The employer is free to determine the amount of his participation in meal vouchers. However, his choice will be influenced by the limits of exemption from social security contributions.

Namely: From 50 employees, it is mandatory to provide a real catering room, including facilities to store or heat food.

2. The conditions for setting up and using meal vouchers

2.1. Award conditions

- Be an employee or trainee
- Be subject to a work schedule that includes a meal break
- Allocation based on the number of days worked

Meal vouchers are given by the employer **to employees** (regardless of the nature of the employment contract) and **trainees**. Corporate officers cannot therefore benefit from them

The award of a meal voucher is conditional on the employee working on the day in question and that his working schedule includes a meal break.

The employer cannot therefore assign vouchers to his employees for their days of absence, whatever the reason for this absence (sick leave, annual leave, RTT leave, etc.), or assign meal vouchers to part-time employees whose working hours do not include a meal break (e.g. a part-time employee, working from 2 p.m. to 6 p.m.).

On the other hand, the employer may differentiate the allocation of meal vouchers according to objective criteria, and if there is no discrimination between employees.

Thus, the employer can differentiate the allocation of meal vouchers according to:

- the distance between the place of work and the home,
- the minimum working time during the month.

2.2. The conditions of use of restaurant vouchers

The use of meal vouchers is limited to an amount of **EUR 25 per day** in restaurants and similar bodies or fruit and vegetable retailers.

In principle, meal vouchers **cannot be used on Sundays and public holidays**, unless the employer decides otherwise for the exclusive benefit of employees working on these days.

2.3. The amount and conditions of exemption

To be exempt from social security contributions, the employer's contribution to the financing of the meal voucher must comply with two conditions:

- The employer must cover **50 to 60% of the value of the meal vouchers**. Thus, it will remain the responsibility of the employee for between 40 and 50% of the price.

- The employer's contribution must not exceed the maximum limit of the patronal share set at **EUR 6.50 from 1 January 2023**.

The value of the meal voucher giving entitlement to the maximum exemption is between EUR 10.83 and EUR 13.

The fraction of the contribution exceeding the legal exemption ceiling is reintegrated into the company's social security contribution base.

3. Practical questions

3.1. Why set up meal vouchers?

- This is a classic benefit put in place by employers, when the company's premises do not have a catering room. This advantage allows the employee to have lunch outside the company on advantageous financial terms, since their employer, jointly with the employee, covers the price of these meals and this employer support is exempt from social security contributions and taxes.

3.2. My employee is teleworking, on sick leave or on paid leave, do I have to give a meal voucher for that day?

Under the principle of equal treatment, employees working from home are entitled to meal vouchers like employees who do not telework.

Absent employees (annual leave, sickness, etc.) do not benefit from meal vouchers for days of absence.

3.3. Can I combine meal vouchers and expenses for the same day?

No, it is not possible to combine expenses and a meal voucher for the same working day.

3.4. Paper or dematerialized vouchers?

The dematerialized meal vouchers allow the employee to be able to pay the exact amount of the meal. Conversely, with the paper format, the merchant does not have the right to give change.

However, the restaurant ticket card is automatically blocked when the limit of 25 euros during the day has been reached. In addition, on Sundays and public holidays, payment by card is also blocked. However, the use of meal vouchers in paper format is normally also limited to the maximum amount of EUR 25 per day.

3.5. In case of departure or arrival during the month, how to manage the allocation of meal vouchers?

The employee who leaves the company must return to the employer, at the time of his departure, the meal vouchers overpaid in his possession. Subsequently, he will be reimbursed the amount of his contribution to the purchase of these vouchers on his last pay slip.

In the event of arrival during the month, the employee will benefit from a number of meal vouchers equal to the days of actual work on which his meal was included in the daily working hours.

A regularization in pay of the restaurant vouchers actually received according to the days worked is therefore to be carried out to avoid any Urssaf adjustment.

This fact sheet contains summary information. Please contact us for advice tailored to your situation. We cannot be held responsible for any misinterpretation.

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