

Package

Sustainable Mobility

April 2023



Preamble

In order to encourage the use of less polluting modes of transport and the preservation of the environment, the so-called mobility orientation law (LOM) has allowed employers to cover the travel costs of their employees via the sustainable mobility package.

1. Implementation

1.1. Formalism

The implementation is done via a **company/establishment agreement or, failing that, a unilateral decision**, after consultation with the social and economic committee if it exists.

For establishments with 50 or more employees that have employee representatives, the integration of mobility topics is mandatory during the mandatory annual negotiations.

However, the negotiation and implementation of the sustainable mobility package is not mandatory.

1.2. Beneficiary employees

All categories of employees are concerned (permanent contracts, fixed-term contracts, apprentices).

The scheme may also be open to trainees and temporary workers. A seniority condition may be laid down.

1.3. Eligible travel and transport

Only **journeys between the employee's habitual residence and his place of work** are concerned by the mobility package and provided that they are made with the following mode or modes of transport:

- Bicycle and electric bicycle (personal and rented);
- Carpooling (driver or passenger);
- Personal mobility devices, mopeds and motorcycles for rent or self-service (such as scooters and electric scooters in free floating);
- Carsharing with electric, plug-in hybrid or hydrogen vehicles;
- Public transport (excluding season tickets);

- Motorized personal mobility devices of individuals (scooters, monowheels, Segways, skateboards, hoverboards, etc.). Where such equipment is motorized, the engine or assistance must be non-thermal.

Please note: private scooters are not eligible to date.

1.4. Terms of payment

Depending on the mode of transportation used, payment can be made in different ways:

- ❖ flat-rate amount conditional solely on the practice of the mode of transport;
- ❖ Flat-rate amount per kilometre
- ❖ or participation in the costs incurred (purchase of equipment, participation in the costs of a rental service, etc ...).

Payment can be made annually, semi-annually or monthly.

The company may also decide to **set up a mobility voucher for reimbursements related to the "sustainable mobility" package**. This voucher is inspired by the restaurant/luncheon voucher and will have a similar method of operation.

2. Social and fiscal regime

The sustainable mobility package is **exempt from taxes and social contributions** (employer and employee) up to a limit **of 700 euros per year and per employee in 2023**.

In the **event of cumulation with the mandatory reimbursement of the employer** of part of the public transport subscription or a public bicycle rental service, the maximum amount is **800 euros per year and per employee in 2023**.

If an employer gives more than 800 euros, the excess will be subject to contributions.

In addition, the reimbursement of fuel or fuel costs for electric or hydrocarbon vehicles can be combined with the sustainable mobility package, within a certain limit.

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

Contact

Claire APPELGHEM

Responsibility of the HR/Employment Law Department

Claire.appelghem@groupe-aplitec.com

01 40 40 38 38



4-14, rue Ferrus 75014 Paris
contact@groupe-aplitec.com | 01 40 40 38 38
www.groupe-aplitec.com