

Impact of the tax reform on the Lunch Voucher

In the past, the benefit in kind for lunch vouchers was €2.80, on condition that the face value of the lunch voucher did not exceed €8.40. Put another way, the employee who received a lunch voucher for a maximum value of €8.40 was not taxed if he contributed €2.80 in a personal capacity.

As of January 2017, the exemption ceiling of meal voucher has been increased from €8.40 to €10.80 but with no increase of the benefit in kind. This one remains at €2.80.

Then, the benefit in kind for lunch vouchers is €2.80, provided the face value of the lunch voucher does not exceed €10.80. It means that by contributing €2.80, employees are not taxed on a lunch voucher worth €10.80 maximum.

It should be noted that the employer remains free to fix the value of the lunch voucher he grants to his employees.

Consequently, the company which decides to increase the face value of the meal vouchers from €8.40 to €10.80 is entitled to increase the employee's contribution from €2.80 to €3.60 (so as to preserve the same proportion) unilaterally at the same time. More specifically, in such a situation, the employee is in no way impaired, quite the contrary. The real value of the meal voucher (i.e. when his contribution is deducted) will be €7.20 for him instead of previously €5.60.

In reality, a company which initially had meal vouchers worth €8.40 with a contribution of €2.80, and decided to issue its employees meal vouchers worth €10.80 could decide to increase the employee's contribution up to €5.20. This sum corresponds to a maximum amount so that there is no difference in terms of the real value for the employee compared with the previous situation ($€10.80 - €5.20 = €5.60$).

Beyond this sum, this would constitute a unilateral amendment to the contract of employment, and the employee's consent would therefore be required

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