

## Eco, culture and meal vouchers: an overview of the rules

A number of companies reward their employees, besides their normal pay, with meal, eco, sport or culture vouchers. This is possible since it is beneficial for the employee. The legislator has of course imposed some conditions.

### General

In the hands of the employee these 'benefits' are exempt. They are consequently not taxed. The general condition is that the employer's contribution cannot be granted in replacing salary, premiums or benefits in kind.

The disadvantage is however that the employer's contribution is not tax deductible. The only exception is the contribution up to 1€ for meal vouchers.

### Meal vouchers

Granting meal vouchers to personnel should be foreseen in a collective labour agreement (at sector or company level) or in an individual labour agreement with the employee. For the directors of the company, the same rules should apply.

The employer (maximum 5,91€) and the employee (at least 1,09€) should both contribute to the voucher. The employee should obtain one voucher for each normal labour day (no vouchers for holidays).

The meal voucher should be distributed in the name of the employee.

Finally the voucher should mention that the validity period is three months and that it can only be used to buy food or meals.

### Sport or culture vouchers

For sport and culture vouchers mostly the same rules apply. There is however no minimum contribution for the employee. On the other hand there is a maximum amount of sport and/or culture vouchers which can be granted to an employee annually: 100€ per employee.

These vouchers are also distributed in the name of the employee and have a validity period of 15 months.

These vouchers are not exchangeable in cash.

### Eco vouchers

Also here the same basic principles apply (granting based on a CLA, ...). Each voucher has a maximum value of 10€. Additionally these vouchers can only be attributed up to an amount of 250€ per employee annually.

The validity period for this type of vouchers amounts to 24 months. They can only be used for the purchase of goods and services with an ecological character.

These vouchers cannot be transferred in cash either.