

The luncheon vouchers called in French “ticket restaurant” are vouchers, which entitle the beneficiary to purchase, in whole or in part, a meal or, in some cases, a food preparation. The luncheon vouchers cost is supported partly by the employer and benefits from tax exemption.

1. Conditions

The distribution of luncheon vouchers by the employer is not mandatory for the companies who have catering premises at their employees’ disposal. On the contrary, according to court rulings, employers who do not provide catering premises to their employees have to grant luncheon vouchers to their employees.

Catering premises

It is forbidden to let employees have meals in the premises allocated to work. In offices where 25 employees or more wish to take their meals in the work place, the employer has to provide catering premises, i.e. a space with sufficient tables and chairs, hot and cold water supply, refrigerator and cooking equipment. In offices where less than 25 employees wish to take their meals in the work place, the employer has to provide a space where they can have meals in safe and healthy conditions.

2. Beneficiaries

Any employee (including temporary workers) can receive one luncheon voucher per meal included in his daily work schedule. Part-time employees whose daily work schedule does not include the lunch hour are not entitled to luncheon vouchers.

Employees who are on leave or home workers are not entitled to luncheon vouchers.

In addition, the employer may define objective but non discriminatory criteria to attribute luncheon vouchers to the employees.

However the only difference in the professional group is not a valid criterion. For example, the employer can not treat differently the executives and the non-executives, or the sedentary employees and the non-sedentary employees.



3. Amount

The amount of the luncheon vouchers is freely determined by the employer and the company funds 50% of their value at least (and 60% maximum). If it is not the case, the company loses its right to tax and social exemptions.

As from January 1st 2014, the maximum contribution an employer can make is €5.33 by luncheon voucher. Above €5.33, the difference is subject to social contributions.

In addition, this quantity of vouchers may be reduced if the employee is on sickness leave or if he is having a business lunch and being refunded through expense report.

According to French law, the part paid by the company may be exempted from social contributions - but only if the distribution of vouchers is strictly justified (no double payment with reimbursement of expense reports, etc.).

4. Terms of service

The luncheon vouchers can be used by the employee of the company and not by another person.

The employee should check if the merchant accepts them before buying in the restaurant / takeaway because there is no obligation in France for the merchants to accept them.

In addition, the merchant does not have the obligation to give change on a luncheon voucher.

In theory, the luncheon vouchers are used only on working days of the week. Their use on Sundays and holidays are excluded, except for employees working on these days, provided they are in possession of luncheon vouchers with a special mention from their employer.

Furthermore, in theory, the luncheon vouchers can be used only in the “department” (geographical area) of the employee's workplace and in the neighbouring departments.

They cannot be used in other French departments, unless otherwise specified very obviously on them,. In this case, it's under the employer's responsibility and this measure concerns only the employees who make long-distance travels.

5. Expiry date

The luncheon vouchers can be used during the calendar year of issue. If not used, they have to be sent back to the employer, no later than 15 days after the end of the year of issue (i.e. for January 15th). They may be exchanged free of charge against an equal number of valid luncheon vouchers for the new year.

