

According to French law, every employer, regardless of the size of the company, must pay 50% of the transport travel pass subscribed by employees commuting between their home and their workplace.

The cost of a travel pass depends on which zones the employee travels through (there are 1 to 6 zones in Paris area) and for which period it is valid (week, month or year). This reimbursement, which should occur on a monthly basis, is non-taxable.



Conditions of reimbursement:

The employer must reimburse 50% of the public transport expenses to the employee if the following conditions are fulfilled:

- The employee has to use public transport or public bikes rental.
 - To be reimbursed by the employer, the employee must deliver, or at least present, his travel passes to his employer. Practically the employer would keep at least one copy of the travel pass as justification. In the case of a bike rental pass, a sworn statement by the employee is sufficient.
 - Subscriptions can be annual, monthly or weekly and they should concern RATP (underground and bus in Paris), SNCF (train) or other public transport companies, public bikes rentals, etc... The Paris area subway pass is called "carte orange".
 - The employer can refuse to carry out the reimbursement if the employee is already receiving financial compensation for transport between his usual home and his workplace which is equal or higher than the reimbursement he should have received for his travel pass.
- If the employer wants his employees to prove the payment of their travel pass in a different way than before, he must notify his employees at least one month before.
 - If the employer wants to change the reimbursement methods, he must notify his employees at least one month before.
 - Part-time employees, whose working time is at least half-time get the same reimbursement as full-time employees. For part-time employees whose working time is less than half-time, the reimbursement is calculated pro rata to the number of hours worked out of half the numbers of hours for full-time work.
 - An employee who works at several different locations, for the same company, gets a travel pass reimbursement for all journeys imposed on him between his home and the various workplaces, and between those different workplaces.

If the conditions listed above are fulfilled by the employee, the employer who does not grant the travel pass reimbursement is considered fraudulent and may be liable to a fine of 750€.

For employees who are using their vehicles for commuting, other specific rules apply. Do not hesitate to contact us on this subject.

This information is only a rough summary. It does not cover all the situations nor resume the whole French Employment Code - which is very intricate. Please contact us for accurate information adapted to your situation. We cannot be held responsible for any misinterpretation of this document. Edition Jun-11

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