

By PwC Deutschland | 01. März 2016

Subsidised meals for staff

The finance ministry has issued a decree allowing employers to subsidise one meal daily for each employee working at his or her normal place of work with up to €6.20 (2016). The taxable benefit for the employee is the official rate for staff canteen meals of €3.10 in 2016.

The finance ministry has published a decree allowing employers to subsidise one meal daily for their staff at their usual place of work without issuing vouchers. The meal may be taken at a local restaurant or similar establishment. The employer need not conclude a formal agreement with the supplier, although any possibility of employees' converting their subsidy into cash or goods to be taken home must be excluded. The subsidy is subject to the following conditions:

- It may not exceed €6.20 (in 2016) or the price of the meal taken
- Each employee may only receive one subsidy for each day at his or her usual place of work. Thus days off sick or on holiday are excluded as are days spent away from the office on business travel.
- The employer must document entitlement to the subsidy. This can be based on vouchers from the employees or on statements from the restaurant or other institution proving the meals.

The benefit in kind is equivalent to the standardised benefit for staff canteen meals - €3.10 in 2016. This benefit may be taxed by the employer at a flat rate of 25%.

Schlagwörter

canteen, staff meals