

LEGAL REGULATIONS REGARDING EDENRED SUPPORTIVE MEALS CARDS

		ZUS (Polish Social Insurance Institution)		PIT		TAX DEDUCTIBLE COSTS		VAT	
Type of benefit	Financing source	Exemption from social insurance contributions	Legal basis	Exemption from PIT	Legal basis	Legal basis		VAT	Legal basis
Supportive Meals	Company Social Benefit Fund	Not financed from the Company Social Benefit Fund							
	Current assets	YES, without limits	§2 clause 1 point 6 of the Regulation of the Minister of Labour and Social Policy of December 18, 1998 (Journal of Laws of 1998 No. 161, item 1106, as amended)	YES, without limits	Art. 21 clause 1 point 11b of the Act on Personal Income Tax (Journal of Laws of 2012 No. 0, item 361).	YES	Art. 15 clause 1 of the Act on Corporate Income Tax of February 15, 1992 (uniform text: Journal of Laws of 2017, item 2343)	NO	Act of March 11, 2004 on tax on goods and services (uniform text: Journal of Laws of 2017, item 1221)

Edenred Solutions

- The value of supplied cards for meals does not increase the social security contribution assessment basis.
- The value of supplied cards for meals does not increase the personal income tax basis.
- The value of cards given to employees is a tax-deductible cost for the company.

ZUS (Polish Social Insurance Institution) - legal basis

§2 clause 1 point 6 of the Regulation of the Minister of Labour and Social Policy: The value of benefits in kind and equivalents for these benefits arising from the provisions on health and safety at work and the value of vouchers, talons, coupons or other measures entitling to receive non-alcoholic beverages, meals and food products when the employer is not able to provide employees with meals and non-alcoholic beverages, does not constitute the social security contribution assessment basis. Therefore, the value of supportive meals provided pursuant to Art. 232 of the Labour Code shall not be added to the social security contribution assessment basis. In accordance with Art. 232 of the Labour Code, the employer is obliged to provide, free of charge, employees employed in particularly onerous conditions, with appropriate meals and drinks, if it is necessary for preventive reasons.

§2.2 of the Regulation of the Council of Ministers of May 28, 1996 (Journal of Laws No. 60, item 279) to the Labour Code on supportive meals and drinks states that if the employer is not able to provide meals due to the type of work performed by the employee or for organizational reasons, he may instead ensure that the employee during work:

- a) has accessibility to such meals at gastronomic points,
- b) can prepare meals on his/her own from received products.

PIT - legal basis

Art. 21 clause 1 point 11b) The following benefits are free from income tax: the value of vouchers, talons, coupons or other measures received by the employee from the employer entitling to obtain meals, food or non-alcoholic beverages on their basis, in the event that the employer, despite the obligation arising from the provisions on health and safety at work, cannot provide employees with meals, food or non-alcoholic beverages.

Tax deductible cost - Legal basis

Art. 15 clause 1 Tax deductible costs are the costs incurred to achieve revenue or to maintain or secure a source of revenue (...).

VAT - legal basis

Transferring funds to employees on the card does not give rise to a tax obligation within the meaning of the Act on tax on goods and services of March 11, 2004 (uniform text: Journal of Laws of 2017, item 1221).