

LEGAL REGULATIONS REGARDING EDENRED LUNCH 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	
	Company Social Benefit Fund	Not financed from the Company Social Benefit Fund							
Voluntary financing of meals	Current assets	YES, up to 190 PLN per month	§2 clause 1 point 11 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)	NO		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

Cards for meals - summary

- The value of supplying the card for meals does not increase the social security contribution assessment basis if the value of such benefit does not exceed PLN 190 per month, provided that the employee has no right to receive cash equivalent in return.
- The value of Lunch cards given to employees is a tax-deductible cost for the company.
- Due to the nature of Edenred Polska services, only the amount of commission is charged with VAT within the meaning of the Act on Value Added Tax. The handing over of the card itself does not give rise to a tax obligation within the meaning of the above Act. It is only when the card is used - that is, when a good or service is purchased based on it, when the tax obligation arises.

ZUS (Polish Social Insurance Institution) - LEGAL BASIS

§2 clause 1 point 11 The following revenues do not constitute contribution assessment basis: value of meals financed by the employer made available to employees for consumption without the right to an equivalent in this respect - up to an amount not exceeding PLN 190 per month.

TAX DEDUCTIBLE COSTS - 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).