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"Belgian and foreign legislation on lunch vouchers"

by Valérie Flohimont

In the last 30 years, lunch vouchers have become increasingly popular in several countries in the world. They were initially based on administrative tolerance, but over time, the system has been subjected to various legislative measures, some fiscal, some social - at times fairly loose, stricter at others.

The objective of this article is to clearly show the various legislation measures on lunch vouchers in Belgium, France and the Grand Duchy of Luxembourg.

Legal questions concerning lunch vouchers are tackled from different angles.

1. Geographic : How are these questions settled in Belgium, in France and in the Grand Duché of Luxembourg ?

2. Legal : What fiscal legislation is in force ? What social legislation applies ?

3. Status : Are the rules different for the various types of bodies or companies awarding these vouchers (private companies, public authorities on federal, regional and municipal level, provincial and local administrations).

A number of practical problems cut through all these questions. What about cumulating the award of lunch vouchers / benefit of a company cafeteria ? What is meant by "lunch"? What constitutes an effective working day ? Etc.

This article does not claim to provide a concrete response to all the difficulties encountered in the field. The goal is to provide the reader with food for thought and ideas for solutions.
