

BUSINESS EXPENSES

(special costs inherent in a particular position or job and incurred by the posted worker while on-duty)

Accommodation bonuses	Core set of rules as at summer 2020 + Extended collective agreements applicable to the branch	<ul style="list-style-type: none"> ➤ Long-distance posting allowance: covers the costs incurred by the posting, which is too far for the worker to sleep at his/her normal place of residence, in the host country, via a flat-rate amount covering subsistence and accommodation in a second home 	
Transport bonuses	Core set of rules as at summer 2020 + Law + Agreement-based stipulations	<ul style="list-style-type: none"> ➤ Allowance per kilometre ➤ Reimbursement of public transport expenses (where the employer bears more than the statutory requirement, i.e. 50%, reimbursement of public transport expenses becomes a benefit in-kind, and therefore forms part of the employee's remuneration – see table above) ➤ The employer may reimburse an employee's daily commute expenses (petrol, purchase of a bicycle, etc.) ➤ Short-distance posting allowance: covers the costs incurred by the posting (travel and subsistence) 	e.g. - Navigo travelcard for the Parisian region
Subsistence bonuses	Core set of rules as at summer 2020 + Law + Extended collective agreements applicable to the branch	<ul style="list-style-type: none"> ➤ Meal allowance ➤ Short- and long-distance posting allowance 	
Upon presentation of supporting documents	French case law	<ul style="list-style-type: none"> ➤ All meal, travel or accommodation expenses actually incurred while on-duty, at the employer's request 	