

## Lunch vouchers New regulations for 2024

### Practical modalities

The lunch voucher (chèque-repas) is a benefit in kind that employers may grant to their employees.

Meal vouchers can be redeemed in restaurants or food retailers established in the Grand Duchy of Luxembourg and participating in the lunch voucher scheme.

Lunch vouchers are limited to the strictly personal use of the employee who benefits from them. No more than 5 meal vouchers may be redeemed per day.

### Value

A Grand-Ducal regulation sets out the conditions for the tax exemption of lunch vouchers for employees whose employer does not operate a company canteen.

From the 2024 tax year, the maximum value of the tax exemption is set at 12,20 €.



The employee contribution remains unchanged at 2,80 € as long as the nominal value of the lunch voucher does not exceed 15 €. If, for example, the employer were to issue lunch vouchers with a nominal value of 17 €, the employee's taxable contribution would increase to 4,80 €!



## Development of the amounts provided for in the Grand-Ducal Regulation

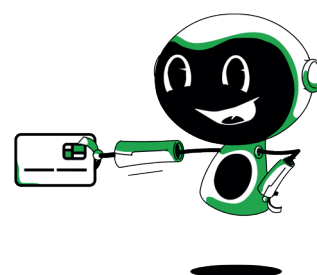
	Reform 2024	From 2017 to 2023	Before 2017
Max. employee contribution	2,80 €	2,80 €	2,80 €
Max. tax exemption	12,20 €	8,00 €	5,60 €
Maximum planned amount	15,00 €	10,80 €	8,40 €

### Please note:

**The employer is still free to determine the exact nominal value of the lunch voucher and is therefore not obliged to raise the maximum amount to 15 € in 2024!**

## Digitalisation of lunch vouchers by 2025 at the latest

Lunch vouchers must be digitised by 1 January 2025 at the latest. During the interim period from 1 January 2024 to 31 December 2024, the use of lunch vouchers in paper format will still be permitted.



Lunch vouchers in paper format must contain the name of the employer and the value, as well as a feature to identify the employee. In addition, there must be a field in which the date of use of the lunch voucher and the name of the trader or restaurant operator can be entered.



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