Ius Laboris Belgium Global HR Lawyers
Claeys & Engels

Mobility budget: legal issues

MaaS Alliance

- Nicolas Thémelin
  Senior Associate – Claeys & Engels

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Mobility Budget

IN

- Creation of the mobility budget
  - No obligation – Voluntary character
    - For the employer
    - For the employee
  - Amount – Principle of “total cost”
    - Annual cost at charge of the employer, connected to the financing of the company car, as well as of all the related costs (fuel, insurance, maintenance, taxes, non-deductible VAT, etc.)

Mobility Budget

OUT

- 3 Pillars
  - 1st pillar – A more environmental friendly car (lower CO_2 emission rate, with a maximum threshold)
    - "Classic" treatment of the company car
  - 2nd pillar – Sustainable mobility
    - Public transport, bicycles, electric motorbikes, various sharing solutions (bicycle and car sharing, etc.), rent or mortgage interests (under certain conditions), etc.
    - Tax and social security exempt for the employee / deductibility for the employer (100%)
  - 3rd pillar – Cash balance paid at once at the end of the year
    - Employer contributions of 25% + personal contributions of 13,07%: 38,07% to be deducted from the cash made available to the worker
    - Tax exempt for the employee / deductibility for the employer (100%)

Mobility Budget

Legal issues / Open questions

- Can an employer refuse access to the mobility budget?
- How to calculate the mobility budget for those who do not benefit from but are eligible to a company car?
- Can an employer reduce the mobility budget of additional costs or exclude some sustainable methods of transport of the 2nd pillar? Or the 3rd pillar?
- Why not to include the parking costs (for example, SNCB/NMBS parking stations) in the 2nd pillar?
- Do the sustainable methods of transport of the 2nd pillar benefit from the tax and social security exemption without the mobility budget?
- Why not to extend the scope of application of the mobility budget to all employers and employees (without the criteria of the company car)?
- Etc.

Questions?


Nicolas Thémelin
Attorney – Senior Associate
T +32 (0)2 761 46 00
nicolas.themelin@claeysengels.be

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