

# HR PRACTICAL INFORMATION

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## REIMBURSEMENT OF PUBLIC TRANSPORTATION AND FORFAIT MOBILITÉS DURABLES

Subway, train, bike.... to encourage environmentally friendly modes of public transportation, the terms of reimbursement by the employer change with the Forfait Mobilités Durables for travel between home and work.

### **How does transportation reimbursement work?**

Since 2009, all private or public employers, located on French territory must pay 50% of the cost of season tickets purchased by their employees for travel between home and work using public transportation.

This obligation applies regardless of the location of the employee's home and workplace, and even if these two places are in different regions.

All employees are entitled to it, even those who work part-time (for employees working less than half-time, the mandatory reimbursement is prorated).

### **Which subscriptions are covered?**

The reimbursement covers all subscriptions purchased by employees for travel between their usual place of residence and their place of work, i.e. the weekly, monthly or annual Pass Navigo, the annual Imagin'R card for those under 25 years of age, and interregional subscriptions for employees living outside of the Paris area. Single tickets are not refundable.

Reimbursement must cover the entire travel between the employee's usual place of residence and the place of work by public transportation, even if more than one pass is needed to make the travel (e.g. train + bus).

The transportation concerned is:

- Metro
- Bus
- Tramway
- Train
- Public bicycle rental service

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### **Terms and conditions of reimbursement by the employer**

Reimbursement is calculated based on 2<sup>nd</sup> class fares.

Upon receipt of proof, the employer will reimburse the tickets purchased by the employees at the latest at the end of the month following the month for which they were validated. Tickets valid for one year are reimbursed on a monthly basis during the period of use. This compulsory contribution appears on the pay slip. It is exempt from employer and employee social security charges and income tax.

### **Payment of mileage allowances**

If you use your personal bicycle or scooter to get to work, AUP will reimburse you for your mileage allowance. To do so, send a declaration on honor along with a copy of your commute plan between your home and work, indicating the number of kilometers traveled in the month and the number of round trips. The kilometre is reimbursed €0.25.

The calculation of the kilometric bicycle allowance is as follows:

€0.25 € X number of kilometres travelled round trip between the employee's residence and the workplace \* X number of working days.

*\* The distance considered is the shortest distance. That is to say, the distance that can be covered by bicycle between the employee's usual place of residence and his/her place of work.*

The mileage allowance can be combined with the reimbursement of a transport subscription. However, for this to be possible, the employee's bicycle journey must enable him or her to reach a station or public transport station.

From now on, the reimbursement of the kilometre allowance for bicycles and scooters is included in the Forfait Mobilités Durables.

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### **What is the Forfait Mobilités Durables (FMD)?**

The Forfait Mobilités Durables (FMD) is an optional system that can be set up by the employer. It allows the employer to cover all or part of the costs incurred by employees travelling between their usual residence and their place of work using more environmentally friendly modes of transport.

To be exempt from charges, the Forfait Mobilités Durables cannot exceed an amount of €600 per year. This amount is in fact charged to the employer but is exempt from taxes for employees and from social charges for companies.

### **Who can benefit from the Forfait Mobilités Durables?**

All employees, regardless of their status or working hours (both full-time and part-time employees), whether on permanent or fixed-term contracts, apprentices, trainees, or temporary workers.

### **What means of transportation are covered by the Forfait Mobilités Durables?**

- Bicycles (rental or personal)
- Carpooling (passenger or driver)
- Shared personal transport devices for hire or free floating, non-motorized or equipped with a non-thermal engine
- Car-sharing of low-emission vehicles

On January 1, 2022, electric personal mobility devices such as electric scooters, gyropods, etc. will be included.

### **Is the Forfait Mobilités Durables compatible with the transport bonus?**

Yes, the Forfait Mobilités Durables can be combined with the employer's contribution to public transportation or bike-sharing subscriptions within the limit of €600 or the amount of the mandatory transport bonus.

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*An employee who has a yearly subscription to public transport pays €800, half of which is paid by the employer through the mandatory transport bonus. The employer therefore already reimburses €400. The employee can therefore claim a maximum tax-free budget of €200. If the employer chooses to pay more, any euro exceeding the €600 will be subject to social security and employee contributions.*

On the other hand, for employees living outside of the Paris area or in an adjacent European country and having an interregional train pass, the entire mandatory 50% of the public transport pass is exempt from social security contributions and income tax, with no applicable ceiling. The €600-ceiling is only applicable if a Sustainable Mobility Package is paid for.



*An employee living outside of the Paris area has an interregional subscription of €500 per month. This is reimbursed at a rate of 50%, i.e., €250 per month. The subscription represents a cost of €6,000 per year. The employer's obligation to cover 50% of the cost represents a sum of €3,000 over the year, which is fully exempt from social security contributions and income tax.*

### **How to benefit from the Forfait Mobilités Durables and the exemption from contributions?**

The exemption from contributions associated with the Forfait Mobilités Durables is conditional on proof that the sums allocated are used for their intended purpose. Thus, the employee must be able to provide the employer, for each calendar year, with a certificate on honor or proof of payment relating to the actual use of one or more means of transportation, copies of subscriptions to a bike sharing system, invoices, screenshots of trips made through smartphone applications, etc.

Still have questions? Do not hesitate to contact your Human Resources department