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Dematerialization of meal vouchers distributed to employees

Decree 2014-294 of March 6, 2014 authorizes the dematerialization of meal vouchers and amends the conditions in which such vouchers can be used, depending on whether they are in paper or dematerialized form. Companies are free to keep paper-based vouchers or opt for dematerialized vouchers taking the forms of a smart card or a smartphone app.

What are the advantages and drawbacks of this new alternative?

1. Advantages

- Transactions shall be charged in the exact amount. As such, users are no longer obliged to spend the face value set forth on today's paper-based meal vouchers. This evolution provides users with the possibility to buy foodstuffs from several food providers on the very same day. If the user spends less than the par value, the balance remains credited to his/her account.
- The employee has a permanent and free access to a number of information, including the balance of his/her personal account, the meal voucher expiry date, the amount that he/she is entitled to spend per day (Article R.3262-1-2 of the French Labor Code).

2. Drawbacks

- Up to April 1, 2014, the use of meal vouchers is limited to one paper-based voucher per meal. Effective as from April 2, this limit shall be increased to 19 Euros per day, irrespective of whether the vouchers are in paper or dematerialized form. If the current practice was in line with this principle, this evolution

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would not be an inconvenience for users. Yet, restaurants frequently accept a high number of meal vouchers for one single meal. With the dematerialized meal vouchers, it will no longer be possible to save the vouchers and use them in a restaurant with the family or to pay a bill in excess of 19 Euros at the supermarket or caterer.

- Meal vouchers must not be used on Sundays and public holidays. For the same reason as explained above, employees will lose some freedom with the dematerialized meal vouchers as they will be made unusable on these days by issuers. The employer will have the possibility to make meal vouchers usable only for employees who work on Sundays and public holidays.
- All restaurants and caterers do not accept smart cards, which will limit the choice of the employees.

Perhaps to compensate for these restrictions - which are old but rarely complied with - the various meal voucher issuers and providers have announced the development of mobile apps that will enable users to geolocalize the closest affiliated restaurants accepting the smart card. Innovation or gadget?

For most of the 3.5 million users of meal vouchers, it is not certain that dematerialization will offer greater convenience.

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