

## Higher amount of exemption for financing meals for employees

• 12 SEPTEMBER 2023 •

On September 1, 2023 the Regulation of the Minister of Family and Social Policy came into force, **amending the Regulation on detailed rules for determining the basis for pension and disability contributions.**

According to it, the basis for the calculation of retirement and disability contributions is NOT the value of employer-financed meals made available to employees for consumption without the right to an equivalent in this respect, as well as the value of vouchers, coupons and prepaid cards received by employees entitling them to purchase only meals in catering or retail establishments - up to the amount not exceeding PLN 450 per month.

### What specifically has changed?

- The amount of expenses for meals for employees that are exempt from social security contributions has been raised from PLN 300 to PLN 450 per month.
- It was explicitly indicated that the provision of vouchers, talons, coupons or prepaid cards entitling employees to buy meals are also treated as exempted from social security contributions.
- Vouchers, talons, coupons or prepaid cards must entitle their holder to purchase only meals in catering or retail establishments (here there was a change from the original version of the amendment to the regulation, which provided for the possibility to purchase meals only in catering establishments and included processed food products).

### How can we help?

- ✓ If you do not provide meals to your employees, you may consider implementing a new benefit. We can support you in all tax and contribution aspects related to this.
- ✓ On the other hand, if meals as an employee benefit are already operating in your company - we will review whether it meets the prerequisites for the above exemption.
- ✓ We can also assist in extension of this benefit to other groups hired in your organization (e.g., contractors) while maintaining the right to exemption from Social Security contributions.

In case you are interested in the above information and its impact on your business, please contact:

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