



LEGAL CHRONICLE

TRAVEL EXPENSES:

HOW SHOULD OR CAN

YOUR EMPLOYER STEP IN ?

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Travel expenses: How should or can your employer step in ?

Rising fuel prices are making travel costs very high for workers who use their own cars to commute to and from work or during working hours. What are your employer's obligations in reimbursing these expenses? What more can he do?

A distinction must be made between journeys made between home and the workplace and journeys made during working hours (business trips).

Home-work travel

If you use the **public transport** to go to work, the national laws require an intervention in the costs. Rules are different depending on the kind of transportation that is used.

When you take **the train** to go to work, your employer has to assume a certain portion of the costs of your season ticket (monthly, quarterly, yearly) or your ticket. The exact amount of the charge is based on the number of kilometers between both rail stations. It is listed in the flat-rate scale ([see pages 2 and 3 of this page¹](#)).

Let's take the example of an employee who travels 10 kilometers by train. Since February 1, 2025 (SNCB fares increase every year on February 1), his monthly pass costs €72. According to the flat-rate scale, the employer must contribute €50 toward this cost, which corresponds to 69% of the actual price.

It is also possible to use the "third-party payment" system. In this case, your employer pays 80% of the cost of your subscription directly to the SNCB and the remaining 20% is paid by the government (via the SNCB), so you have to pay nothing to travel to work by train. Unfortunately, as the system is not mandatory (except in a few sectors), its implementation too often depends on the goodwill of the employer or the power relations that may have been established within the company.

When you use other means of public transport (**metro, tram or bus**), and the price of the pass or ticket depends on the distance traveled (TEC/De Lijn), your employer will reimburse you for the amount they would have paid for a pass or train ticket for the same distance (distance between the departure stop and the final stop). This contribution is capped at 75% of the actual price of the pass or ticket. If the price of the ticket is a flat rate regardless of the distance traveled (STIB), your employer must reimburse you 71.8% of the actual price, up to a maximum of €44 per month.

Finally, when you combine **several means of public transport** to get to work and several tickets are issued, your employer must contribute to the price of each of these tickets, in accordance with the rules detailed above.

Please note that the rules outlined above are the minimum requirements that all private sector employers must comply with. More favorable rules may have been negotiated within your sector or company. Please feel free to contact your company's CNE team or the CNE office in your region for more information.

If you use your **own vehicle** (car, motorcycle, bicycle, scooter, etc.) to commute to work, there is no legal minimum : your employer's contribution will depend on the rules in your sector (collective labor agreement concluded at the level of your (sub) joint committee) or your company (collective labor agreement concluded in your company or employment contract). The terms of this contribution depend on the system in place. In some sectors, for example, the contribution consists of a percentage of the flat rate provided for in the table applicable to train travel, based on the number of kilometers traveled. Other systems provide for a contribution of up to a percentage of the fares applied by the SNCB. It is also possible to negotiate a mileage allowance. Besides, additional conditions may be provided for. For example, in CP330 (Health), the employer's contribution to private travel expenses is only provided for from the 4th kilometer onwards. In CP200 (Auxiliary for employees), no employer contribution is mandatory when the employee's salary exceeds a ceiling of €34,654 gross per year.

Sectoral rules can always be improved at company level. These improvements may be temporary and justified by the context and rising fuel prices.

The social and tax treatment of employer contributions to commuting expenses is subject to special rules. Employer contributions are not subject to social security contributions (except for contributions for bicycle travel, for the portion exceeding €0.36 per km).

¹ CCT 19-9: cnt-nar.be/sites/default/files/documents/fr/

From a tax perspective, everything depends on the type of transport. In the case of public transport, the contribution is fully tax-exempt if you opt to deduct flat-rate professional expenses in your tax return. In the case of travel by bicycle, the contribution is tax-exempt if it does not exceed €0.36 per km (amount as of January 1, 2025). For all other means of private transport, the employer's contribution is tax-exempt up to a maximum annual amount of €500 if you opt to deduct flat-rate professional expenses in your tax return (see Table 1).

Business travel

If you have to travel for work (business trip, delivery, meeting, etc.), regardless of your means of transport (public or private), the costs associated with this travel are covered by your employer, unless they provide you with a means of transport and fuel for these trips. This is because employers are required to provide employees with all the tools they need to do their job.

If you travel by **car**, the usual allowance is the same as for civil servants, i.e., €0.4309 per kilometer (as of July 1, 2025), unless there are different rules in your sector or company. In the case of travel by **bicycle**, the usual allowance is the maximum tax-free amount, i.e. €0.36 per kilometer (as of January 1, 2025), unless otherwise specified in your sector or company.

The social security and tax treatment of employer contributions to business travel expenses is also subject to specific rules. In terms of social security, employer contributions are not subject to social security contributions (ONSS). In terms of taxation, allowances are considered a reimbursement of expenses incurred by the employer and are therefore non-taxable. Except for bicycle allowances, the reality of the expense and its amount must be justified. For certain means of transport, the tax authorities accept that employer applies a flat rate corresponding to the allowances granted by the State to its staff (€0.4309/km) (see Table 2).

Table 1 Home-work travel

Means of transport	Taxation	Social security contributions
<i>Public transport</i>	If flat rate: fully exempt If actual costs: fully taxable	Not subject
<i>Own vehicle</i>	If flat rate: exempt up to €500/year If actual costs: fully taxable	Not subject
<i>Bicycle</i>	Exempt if max. €0.36/km	Not subject if max. €0.36/km

Table 2 Business travel

Means of transport	Taxation	Social security contributions
<i>Public transport</i>	Fully exempt on presentation of proof	Not subject
<i>Own vehicle</i>	Exempt if max. €0.4309/km	Not subject
<i>Bicycle</i>	Exempt if max. €0.36/km	Not subject if max. €0.36/km