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Reimbursement of travel expenses for a private sector employee

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Transportation costs are expenses incurred by the employee to get to the workplace. These expenses can be reimbursed by the employer and exempt from contributions within certain limits and under certain conditions. The rules vary depending on whether the employee uses a public transport service or a personal means of transport. Here is the information you need to know.

Public transport

Which employees benefit from the partial reimbursement of public transport costs? ^

All employees in the private sector, including part-time workers and trainees, who take public transport to their place of work are obligatorily reimbursed in part.

What public transport services are covered by the employer? ^

These are public transport services such as:

- Metro
- Bus
- Tram
- Train
- Bike rental.

Which public transport tickets allow the employer to pay for them? ^

Tickets purchased individually are not refundable.

Only subscription cards are supported by the employer. They can be annual, monthly or weekly.

What is the reimbursement rate for the employer's assumption of public transport tickets? ^

General case

Pick-up is 50% of the price of 2^e ranked on the basis of the shortest route.

Please note

In the event of the employee's absence, 50% of the cost is normally covered for days not worked, provided that the ticket has been used at least once in the month. If the ticket has not been used during the month, there is no pick-up.

Part-time employees working less than half-time

Part-time employees working less than half-time are covered in proportion to the number of hours worked compared to half-time.

Example :

In a company where the weekly working time is 35 hours, for an employee working 15 hours per week, the assumption of a subscription to €73 will be calculated as follows: $(73 \times 50\%) \times 15/17.5 = \text{€}31.29$.

Please note

In the event of the employee's absence, 50% of the cost is normally covered for days not worked, provided that the ticket has been used at least once in the month. If the ticket has not been used during the month, there is no pick-up.

How are the employee's public transport costs reimbursed? ^

Reimbursement by the employer is made monthly (including annual subscriptions) at the latest at the end of the month following the purchase of the ticket.

The employee must present proof (delivery or presentation of the title).

A sworn certificate is sufficient if the subscription to a public bicycle rental service does not mention the identity of the employee or if the employee is temporary.

A collective agreement may provide for different methods of proof or reimbursement.

Please note

In the event of a change in the conditions of reimbursement (deadline, supporting documents, etc.), the employer must notify the employee at least 1 month in advance.

Is the amount of the transport charge shown on the payslip? ^

Yes, the amount of payment for subscription tickets must be mentioned on the payslip.

Is the partial reimbursement of the price of the public transport pass exempt from income tax? ^

Yes, partial refunds of the price of public transport tickets are exempt from income tax.

Please note

For the year 2025, if the employer decides to increase the volume of care beyond 50%, the tax exemption shall apply at most until 75% the cost of the subscription ticket. This provision **remains applicable** on a transitional basis for periods of employment **à from 1^{er} January 2026**.

Personal transport

The employer may fully or partially cover the costs of the employee who uses a personal means of transport to get to work.

This support is not mandatory.

If the employer sets it up, it must benefit all employees and under the same conditions.

The care can be done as part of the *sustainable mobility package* for the employee using an alternative mode of transport (carpooling, electric or hybrid vehicle, scooter, bicycle, for example).

Which employees benefit from partial reimbursement of personal transport costs? ^

General case

Personal transport costs can only be covered if they are covered by a collective agreement or a decision of the employer.

In this case, personal transport costs can be reimbursed under the following conditions:

- Either the employee's habitual residence or his place of work are located outside the Île-de-France region and an area served by urban transport
- Either the use of a personal vehicle of the employee is essential because of his working hours.

All employees are concerned, including part-time workers and trainees.

Part-time employees working less than half-time are covered in proportion to the number of hours worked compared to half-time.

Example :

In a company where the weekly working time is 35 hours, for an employee working 15 hours per week, if the basic cost coverage is **€300**, it shall be calculated as follows: $(300 \times 50 \%) \times 15/17,5 = \mathbf{€128.57}$.

Treatment is not provided for in the following cases:

- The employee benefits from a vehicle permanently provided by the employer with the cost of fuel or electrical power (company car)
- The employee is housed in conditions excluding transport costs to get to work (official accommodation)
- The employer provides the employee with free transport to work.

Alternative modes of transport

The employer may pay a *sustainable mobility package* to the employee who uses a durable personal means of transport for his commute.

The *sustainable mobility package* is an allowance paid to an employee who goes to his workplace by one of the following means:

- Personal bicycle (mechanical or electrically assisted)
- Carpooling (driver or passenger)
- Personal means of transport for hire or self-service (bike sharing, scooter, scooter)
- Car sharing with a non-thermal motor vehicle (electric vehicle, plug-in hybrid or hydrogen).

The maximum annual amount of the allowance shall be **€600** for 2025.

Please note

This provision **remains applicable** on a transitional basis for periods of employment à from **1^{er} January 2026**.

What are the conditions for partial reimbursement of personal transport costs? ^

The conditions of the coverage and reimbursement are determined:

- Either by a collective agreement between the employer and representatives of representative trade unions in the company
- Either by a decision of the employer after consultation with the Social and Economic Committee (ESC)
(<https://www.service-public.gouv.fr/particuliers/vosdroits/F34474?lang=en>)

The employee must provide the documents requested by the employer justifying the conditions of the coverage.

Please note

In the event of a change in the conditions of reimbursement (deadline, supporting documents, etc.), the employer must notify the employee at least 1 month in advance.

Is the amount of the personal transport costs covered on the payslip? ^

The amount of the transport costs must be mentioned on the pay slip.

Is the reimbursement of the employee's personal transport costs subject to tax and social exemptions? ^

Refunds of transport costs are exempt from social security contributions and income tax up to **€300** per year for a thermal vehicle and **€600** per year for an electric, plug-in hybrid or hydrogen vehicle.

Please note

This provision **remains applicable** on a transitional basis for periods of employment à from **1^{er} January 2026**.

Statute and miscellaneous references

Labor Code: Article L3261-2 (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006189675?lang=en>)

Obligation to cover public transport costs

Labor Code: Articles L3261-3 to L3261-4 (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000019950564?lang=en>)

Possibility of covering personal transport costs

Labor Code: Articles R3261-1 to R3261-10 (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000020080275?lang=en>)

Conditions for the payment of public transport costs

Labor Code: Articles R3261-11 to D3261-15 (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000020080213?lang=en>)

Conditions for the payment of personal transport costs

General Tax Code: Articles 79 to 81c (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006197199/?lang=en>)

Tax exemption: Article 81 (19b-b)

Online services and forms

Download a certificate on the carpooling honor (<https://www.service-public.gouv.fr/particuliers/vosdroits/R1273?lang=en>)

Online service

FAQ

Does a European national employed in France have the same rights as a French employee?

(<https://www.service-public.gouv.fr/particuliers/vosdroits/F36444?lang=en>)

Additional topics

Kilometric allowance: employees using their bicycles between home and work

(<https://entreprendre.service-public.gouv.fr/vosdroits/F33808?lang=en>)

Reimbursement of commuting expenses (public service)

(<https://www.service-public.gouv.fr/particuliers/vosdroits/F12163?lang=en>)

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