

Newsletter Employment Law Harlay Avocats | January 2023

Teleworking: who pays the bill?

The energy crisis means that gas and electricity prices are rising sharply this winter. This price increase will necessarily have consequences on the telecommuting employee who will have to heat and light her/his home during the day. Is it up to the employee to bear this extra cost?

In France, at first sight, the rules concerning telework are clear: if there is no legal obligation to compensate telework, case law has established the principle according to which the work-related expenses incurred by an employee must be supported by the employer. This applies to all work situations, including teleworking.

In most cases, the issue of telework costs is addressed in the CBA, the information notes to the employees setting up telework or the employee-employer agreement.

With the increase in gas and electricity prices this winter, employees or unions will undoubtedly want to increase the amount of compensation for telework expenses, usually covered by a flat rate allowance.

Employers, if they agree to review upwards the amount of the fixed allowance, will have to be careful regarding the exemptions authorized by the administration ('Urssaf'): in case of a fixed allowance per day, this allowance is exempted from social contributions **if its amount does not exceed 2.50 euros per day teleworked, within the limit of 55 euros per month.**

In case of reimbursement exceeding those limits, the exemption from social security contributions can only be admitted based **on specific supporting documents (internet, telephone, electricity bills, etc.).**

Harlay Avocats' Employment Law team will be happy to assist you in adapting your telework related expenses reimbursement scheme.

