

Payroll news: benefit in kind for electric vehicles - 28/02/2025

The decree of 25th February 2025, published in the *Journal Officiel* on 27th February 2025, amends the rules for the flat-rate valuation of benefits in kind with effect from 1st February 2025. We await confirmation of this information by the Official Social Security Bulletin (BOSS) and URSSAF, particularly with regard to vehicles made available up to 31st January 2025.

These changes only apply to vehicles made available from 1st February 2025. The BOSS specifies that the valuation remains unchanged for vehicles made available before 1 February 2025. It also specifies that for a transfer of a vehicle between employees after 1 February 2025, the new valuation rules apply. It should be noted that “the vehicle is considered to have been made available to the employee from the date of allocation set by the agreement between the employer and the employee”.

<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000051254024>

<https://boss.gouv.fr/portail/accueil/autres-elements-de-remuneration/avantages-en-nature.html#900>

The benefit in kind for the vehicle is particularly affected by this change, and a distinction must now be made between two periods for assessing the amount of the benefit in kind:

Provision of an electric vehicle:

For vehicles made available on or before 31st January 2025:

- For a vehicle made available during a period between 1st January 2020 and 31st January 2025 that runs exclusively on electric power, the expenses do not take into account the electricity costs incurred by the employer for recharging the vehicle and are assessed **after applying a deduction of 50% up to a limit of 2,000.30 euros per year.**

For vehicles made available from 1st February 2025 (subject to a minimum eco-score):

- For a vehicle made available during a period between 1st February 2025 and 31st December 2027 that runs exclusively on electric power and meets the condition defined in c of 6° of the I of Article D. 251-1 of the Energy Code, the expenses do not take into account the electricity costs incurred by the employer for recharging the vehicle and are assessed after **application of a deduction of 70% up to a limit of 4,582 euros per year for assessment on the basis of a flat-rate value, but remains at 50% up to a limit of 2,000.30 euros for assessment on the basis of the actual value.**

Provision of an electric charging point:

The rules applicable from 1st January 2023 are extended until 31st December 2027:

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- When the charging point is installed at the workplace, the private use of this point by the employee does not generate a benefit in kind, including for electricity costs.
- When the charging point is installed outside the workplace, the employer's payment of all or part of the costs is excluded from the basis for social security contributions under the following conditions:

Purchase and installation of an electric charging point at the employee's home	<p>Charging point removed at the end of the employment contract: the employer's payment is 100% exempt from the basis for social security contributions</p> <p><u>If not removed:</u></p> <ul style="list-style-type: none"> - If the charging point is less than 5 years old: payment by the employer is excluded up to 50% of the actual expenses that the employee would have incurred, up to a maximum of €1,043.50. - If the terminal is more than 5 years old: payment by the employer is excluded up to 75% of the actual expenses that the employee would have had to incur, up to a maximum of €1,565.20.
Use of a charging point installed outside the workplace or hire of a charging point (excluding electricity costs)	<p>Payment is excluded from the basis for social security contributions up to a limit of 50% of the actual expenses that the employee would have had to incur.</p>

We are of course here to help you get to grips with this new measure.

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