



France Expense Reimbursement Procedure

This guide outlines the rules and conditions for reimbursing business-related expenses in France. All reimbursements must comply with URSSAF Professional Expense Guidelines (2026), French social security regulations, and Native Teams' internal accounting standards.

General principles

- Employers may reimburse employees for professional expenses using two methods: Actual expenses (based on receipts) or Flat-rate allowances (within URSSAF limits).
- Reimbursements within URSSAF limits are exempt from social security contributions.
- The employer must demonstrate that these allocations correspond to the employer's actual professional circumstances.
- Any amount exceeding the statutory limits is treated as taxable salary unless justified by supporting documentation of actual costs.

Eligible expenses

The following business-related expenses may be reimbursed:

- ◆ **Meal expenses** – Including meals taken outside company premises or during business travel.
- ◆ **Long-distance travel** – Accommodation and meal per diems for employees unable to return home daily.
- ◆ **Mileage allowance** – For the use of a personal vehicle for professional purposes.
- ◆ **Telework allowances** – Compensation for home office costs and IT equipment.
- ◆ **International travel** – Per diems based on the official Ministry of Economy scale.

Reimbursement conditions



1. Meal expenses (frais de repas)

- **Domestic travel:**
 - Meals outside company premises: €10.40
 - Restaurant meals during business trip: €21.40
- **Long-distance travel in France (grand déplacement)**

Applicable when the employee is unable to return home daily (presumed if the round-trip distance ≥ 50 km AND public transport takes $\geq 1h30$ one-way).

- **Per diem limits (accommodation + meals):**

Period	accommodation	meals
First 3 months	€120/day	€20/day
Months 4-24	€102/day	€17/day
Months 25+	€84/day	€14/day

Note: Accommodation is capped at €150/day for disabled employees with reduced mobility.



2. Mileage allowance (Indemnités kilométriques)

For professional use of a personal car (d = distance in km). Electric vehicles receive a +20% bonus on these rates.

- | Vehicle power | Up to 5,000 km | 5,001 - 20,000 km | Over 20,000 km |
- | **3 HP or less** | $d \times 0.529$ | $(d \times 0.316) + 1,065$ | $d \times 0.370$ |
- | **4 HP** | $d \times 0.606$ | $(d \times 0.340) + 1,330$ | $d \times 0.407$ |
- | **5 HP** | $d \times 0.636$ | $(d \times 0.357) + 1,395$ | $d \times 0.427$ |
- | **6 HP** | $d \times 0.665$ | $(d \times 0.374) + 1,457$ | $d \times 0.447$ |
- | **7 HP or more** | $d \times 0.697$ | $(d \times 0.394) + 1,515$ | $d \times 0.470$ |



3. Telework allowances (télétravail)

In the absence of a collective agreement:

- **Daily rate:** €2.70/day (max €59.40/month) OR €11/month per weekly telework day.
- **IT equipment/tools:** €55.20/month.
- *Note: Telework reimbursements cannot be combined with personal IT tool use reimbursements.*



4. International business travel

- Rates vary by country (refer to the Ministry of Economy scale).
- **Reductions:** 65% for free accommodation; 17.5% for one meal provided; 35% for two meals provided.
- **Time reductions:** 15% after 3 months; 30% for assignments between 2-4 years.

⚠ Documentation requirements

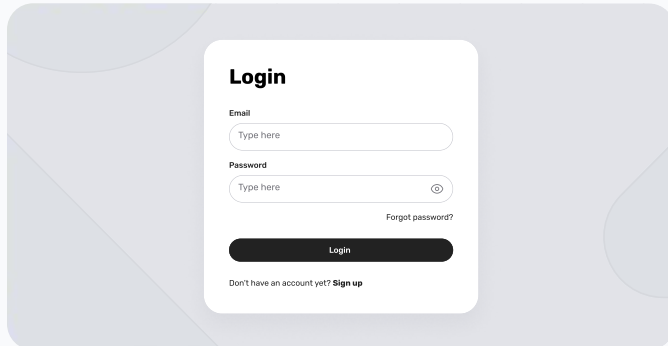
- **Actual expenses:** Must be justified with original receipts; no cap applies if factual circumstances are proven.
- **Flat-rate allowances:** No receipts required if within URSSAF limits.
- **Exceeding limits:** If limits are exceeded, social contribution exemptions are granted only if supporting documents for actual expenses are provided.
- **Mileage:** Log of distance (km), vehicle power (HP), and professional purpose required.

Special considerations

- **Taxability:** Any amount exceeding URSSAF limits without justification is reclassified as taxable salary.
- **Exceptional circumstances:** In cases of force majeure (e.g., mandatory telework), equipment expenses can be reimbursed according to telework-related provisions.
- **Compliance:** The employer must demonstrate that all allocations correspond to actual professional needs during audits.

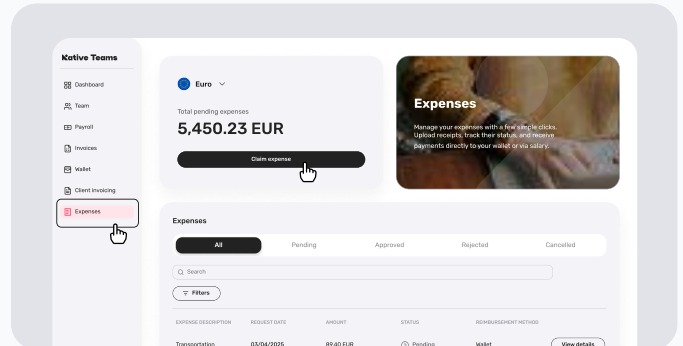
Expense Submission Process

Submitting via **Native Teams** Platform



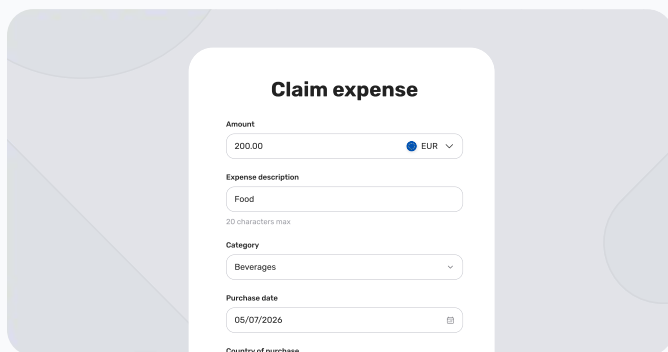
STEP 1

Log in to your Native Teams account.



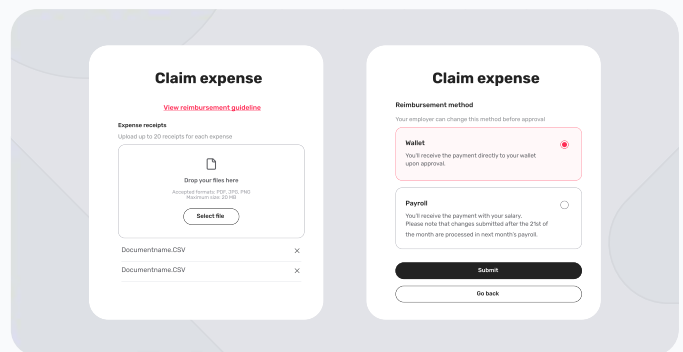
STEP 2

Click on the **Expenses** section on the left side menu and then on the **Claim expense** button.



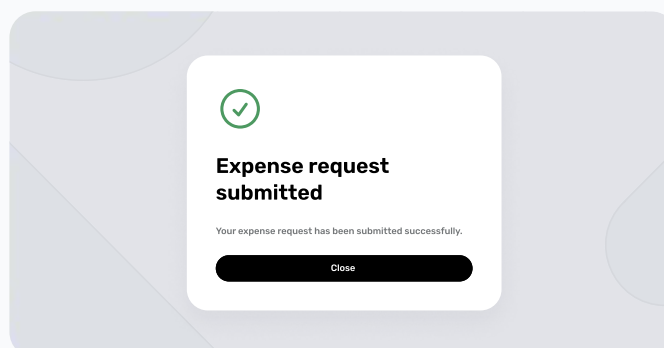
STEP 3

Fill in the required fields for the amount, expense description, category, purchase date, and country of purchase.



STEP 4

Attach a proof and select your reimbursement method: wallet or payroll.



STEP 5

Submit the claim and wait for your employer's approval of the reimbursement.

! Submission deadlines

- All expense claims must be submitted by the **10th of the month** to be processed in the same payroll cycle.
- Claims submitted after the 10th will be included in the following month's payroll.
- If the 10th falls on a weekend or public holiday, the deadline will be brought forward to the previous working day.



Native Teams legal entity - France

◆ **Entity name:** NATIVE TECHNOLOGIES FRANCE

◆ **Entity registration number:** RCS PARIS 948 421 755

◆ **Address:** 81, rue Réaumur 75002 Paris France

Native Teams

For any questions regarding expense reimbursements, please contact
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