

Up

THE MOST  
POPULAR  
BENEFIT?  
EVERYONE LIKES  
GETTING MEAL  
VOUCHERS.

Up

## Chèque Déjeuner



— **Employer savings:** Tax deductible expense in the value of the meal voucher.



— **Increase in employees' income:** Contribution to food vouchers from the employer will increase the employee's net income, which is exempt from taxation and insurance contributions up to the statutory limit of CZK 116.20.



— **Support for a healthy lifestyle:** Increases performance, productivity and efficiency.

#01

Surely we don't even need to recommend meal vouchers to you. Could you imagine not having a hot lunch every day yet being expected to perform well at work?

#02

93 % of employees think that meal vouchers are the most popular benefit. 75 % of employees in the Czech Republic use an employee catering system. 60 000 employers give their employees meal vouchers. 1 300 000 employees in the Czech Republic use meal vouchers. The financial savings over payments made into employee salaries is for your employees up to the legal limit is almost half. For you, the employer, the value of the meal voucher is a fully tax-deductible expense and, up to the statutory limit, it is also exempt from insurance premiums.

#03

Get access to exclusive discounts from our partners thanks to application Můj Up. You can register via scanning the QR code from any voucher or visit our website [www.mujujup.cz/mojeslevy](http://www.mujujup.cz/mojeslevy).

## EXAMPLE OF SAVINGS FOR EMPLOYERS & EMPLOYEES

You can offer your employees a financial bonus, such as a pay rise, or you can give them luncheon vouchers. Take a look at the example below to see which of these two options would work better for everyone.

### COMPARE TWO OPTIONS

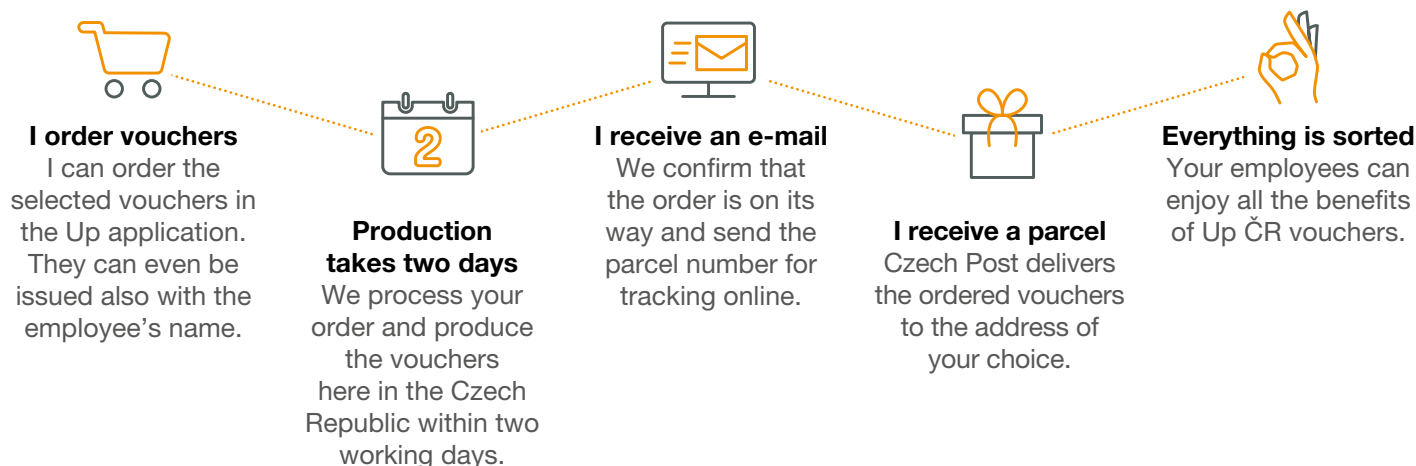
■ salary increase/month for 50 employees

■ 21 meal vouchers/month CZK 211 each\*

Employer pays for one month:	CZK 121 853
	CZK 121 853
Insurance paid by the employer per one month:	CZK 41 186
	CZK 0
Total paid by the employer for one month:	CZK 163 039
	CZK 121 853
Savings realized by the employer for one year:	CZK 0
	CZK 494 234
Employee's annual income increased by:	CZK 21 466
	CZK 29 245

\* The calculation is set at 55% for the employer's share in a meal voucher value and anticipates 21 business days in a month.

## HOW DOES IT ALL WORK?



## WANT TO KNOW MORE? GO TO ON-LINE



WOULD YOU LIKE TO DISCOVER MORE ABOUT THE LEGISLATION FOR LUNCHEON VOUCHERS?



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