

# Gift cards and purchase vouchers



**3 VOUCHERS TOTALLING €220:  
1 VOUCHER OF €50 FOR A WEDDING,  
1 VOUCHER OF €70 FOR THE BIRTH OF A CHILD,  
1 VOUCHER OF €100 FOR CHRISTMAS**

**Global value of vouchers: €220 > 5% of the Monthly Social Security Ceiling (i.e., €193 in 2024)**

For each voucher, taken individually, it is therefore necessary to check whether the conditions for exemption are all met.

**Condition 1:** the event for which the voucher was paid is included in the list of authorized events and the employee is concerned by this event

**List of events:**

- Noël** for employees and children up to the age of 16 during the calendar year,
- Marriage/PACS,**
- Birth/adoption,**
- Mother's Day and Father's Day,**
- Back to school** for employees with children under the age of 26 + proof of schooling,
- Retirement,**
- Saint Catherine's Day** (for women celebrating their 25th birthday and still unmarried) and Saint Nicolas (for men celebrating their 30th and still unmarried)

**Condition 2 :** The use of the voucher must be related to the event for which it is granted.

**Condition 3 :** The value of the voucher must not exceed 5% of the monthly social security ceiling.

**If the 3 conditions are met simultaneously for each voucher**

**Exempt from social contributions**

**If one or all of the conditions are not met**

**Vouchers that do not meet the 3 conditions are subject to social security contributions**