

## INCENTIVISING HEALTHY LUNCHES FOR EMPLOYEES THROUGH APPROPRIATE FISCAL POLICY ON FRINGE BENEFITS

### *Position of the Contract Catering Sector*

*“Good nutrition at work is good business leading to gains in productivity and worker morale, prevention of accidents and premature deaths, and reductions in health-care costs.”<sup>1</sup>*

It is well established that employee health and productivity is a worthwhile investment for companies and society at large. Employee productivity increases when attention is given to general employee wellbeing and healthiness<sup>2</sup> as well as incentives for employees to fully use their meal breaks.<sup>3</sup> As studies have shown, investing in employee wellbeing is not just a qualitative investment, it also has strong financial returns.<sup>4</sup>

FoodServiceEurope strongly believes it is in the interest of public authorities, employers and employees to incentivise healthy and balanced eating for a more productive and efficient workplace. To this end, public authorities have an important role to play in designing policies that encourage employees to have a balanced option for their meals during work time.

One such measure is targeted tax exemption or reductions on meal services. Currently, tax exemptions exist on meal vouchers or canteen meals across the EU, these should be supported as they make sure that the employer is incentivised to provide employees with good meal options. Extending these benefits to lump sums, on the contrary, would not have the same advantage as it risks leading to rewarding a mere salary increase that loses sight of the initial tax benefit goal: i.e. incentivise employees and employers to prioritise a healthy and balanced meal.

Across Europe, different types of legislation exist on this subject that illustrate our position above. For example, in Belgium, where a company canteen is foreseen, other tax benefit instruments for meals are no longer available and lump sum payments are only allowed as reimbursement of meal expenses for workers that are traveling. In Italy, only meal allowances through a canteen and/or meal vouchers to buy meals outside the office can be used. In Hungary, a trial period of one year has proven that cash payments with similar tax benefits as meal vouchers are bound to fail and the government has withdrawn their initial proposal.

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<sup>1</sup> Food at work, workplace solutions for malnutrition, obesity and chronic diseases , by Christopher Wanjek, International Labour Office, Geneva, 2005, [ISBN 92-2-117015-2](#).

<sup>2</sup> Goetzel, R. Z. – Roemer, E. C. – Liss-Levinson, R. C. – Samoly, D. K.: [Workplace Health Promotion: Policy Recommendations that Encourage Employers to Support Health Improvement Programs for their Workers](#)

<sup>3</sup> Atsunori Ariga, Alejandro Lleras. Brief and rare mental 'breaks' keep you focused: Deactivation and reactivation of task goals preempt vigilance decrements. Cognition, 2011; DOI: 10.1016/j.cognition.2010.12.007

<sup>4</sup> Baxter, S. – Sanderson, K. – Venn, A. J. – Blizzard, C. L. – Palmer, A. J. (2014): [The relationship between return on investment and quality of study methodology in workplace health promotion programs](#)

**About FoodServiceEurope:** we represent the interests of the European contract catering sector, a sector that employs over 600,000 people. Contract catering encompasses food and ancillary services provided to people working or living in communities – private and public undertakings, schools, universities, hospitals, retirement homes, prisons – under the terms of a contract with the client communities.