

New rules for company cars

Key takeaways



1

What's new ?

- Starting in February 2025, a decree modifies the evaluation of company car benefits (benefits in kind – BIK).
- For purchased or leased vehicles, fuel, and charging stations: each choice now comes with either optimized or increased costs.
- Be aware, these new rules apply only to vehicles made available to employees starting February 1st, 2025. No recalculation is required for existing benefits in kind.



2

Purchased vehicles

- The flat-rate valuation of the BIK subject to social contributions will increase from 9% to 15% of the purchase cost for vehicles less than five years old, and from 6% to 10% for vehicles over five years old.
- If the employer covers fuel costs, the flat rate will increase from 12% to 20% of the purchase cost for vehicles less than five years old. Otherwise, it will rise from 9% to 15% for vehicles over five years old.



3

Leased vehicles

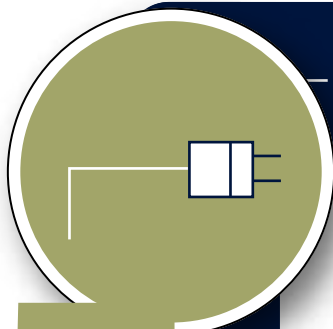
- The flat-rate valuation of the BIK subject to social contributions will rise from 30% to 50% of the total annual cost (including rental, maintenance, and insurance).
- If the employer pays for fuel, the flat rate will increase from 40% to 67% of the total annual cost.



4

100 % electric vehicles

- The reduction will evolve from 50% to 70% of the BIK value, depending on the vehicle's environmental score. The cap will increase from €2,000.30 to €4,582 per year.
- This new rule, applicable from 2025 to 2027, aims to offset the increase in BIK for certain electric vehicles, only those with an environmental score higher than 60 points.



5

Charging stations

- If the charging station is installed at the workplace, the BIK is valued at €0, including electricity costs.
- If the charging station is installed outside the workplace, there is an exemption under the following conditions:
 - The charging station is kept by the employee: the exemption is 50% of the actual expenses, up to a limit of €1,043.50 (or 70% up to €1,565.20 if the station is over five years old) ;
 - The charging station is returned to the employer: it is excluded from the contribution base.



Caution

- Employers will need to reconsider the coverage of fuel costs (for private trips) while closely monitoring the mileage driven, as URSSAF will be scrutinizing this point.
- It may also be necessary to consider actual cost evaluations instead of flat-rate assessments for employees who drive extensively.

For tailored solutions that meet the challenges and specifics of your company, our RSM experts are here to assist you.

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