



France Expenses Policy 2026

Remote Technology Services France
Remote SAS

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Introduction

Welcome to Remote Technology Services France / Remote SAS (referred to as Remote France) Expense Reimbursement Policy.

This document has been created to establish clear guidelines for the reimbursement of business-related expenses incurred by employees while performing their duties. The purpose of this policy is to ensure consistency, fairness, and compliance with applicable laws and regulations, while also promoting transparency and responsible financial practices.

This policy applies to all employees (internal and external), irrespective of their position or department. It provides guidance on eligible expenses, documentation requirements, and the overall reimbursement process. Consistent application of these guidelines ensures that every employee is treated fairly and has a clear understanding of our expectations regarding business-related expenses.

This policy is dynamic and evolves in response to legislative changes, compliance analysis, and ongoing risk assessments. We are committed to ensuring that our policies remain aligned with the latest legal requirements and best practices in expense management. As such, this policy is subject to periodic review and potential revision.

Thank you for your commitment to upholding the standards outlined in this policy.



General rules

Expense claim and submission

- **Separate Filing:** All expense claims should be filed separately, along with the relevant [supporting documents](#).
- **Combined Expense Reporting:** If the employee is filing a combined expense report, they need to make sure that they submit the claims separately by expense category. This means that if the employee has one single report that includes different categories of expenses, for example, travel, meal, and tolls, they need to create three different expense requests and upload the same report for each claim.
- **Partial Reimbursements:** If the requested reimbursement amount agreed upon with the customer is less than the total receipt amount, the employee must indicate this in the notes section.
- **File Accessibility:** The employee has to ensure that the receipt files are not password-protected.
- **Legible Receipts:** Employees must make sure the invoices and receipts are clear and legible, with all relevant details easily readable (more information in [Annex I](#)). Please note that the supporting documentation should always be in the employee or Remote's name, but never in a third-party name.
- **Payroll cut-off day:** The payroll cut-off day is the last day of the pay period during which all necessary information for payroll processing must be submitted. For our employees in France, the payroll cut-off day is 11:59 PM UTC on the 11th of each month. If the 11th falls on a weekend, the deadline is the last working day before this day. The year-end payroll cut-off day is typically around the 5th or 6th of December. Please note that, by the cut-off date, all expenses need to be already approved by managers.
 - o **Manager Approval:** It is crucial for expenses to be approved or reviewed by the manager before processing them. Any expenses not submitted and approved on time are deferred to the next payroll cycle. This ensures that



payroll calculations are based on accurate and complete information for each pay period.

- **Expense Tracking:** Employees can check the status of their reimbursement request under the Status tab of the Expenses section on their dashboard.
- **Gross-up:** Grossing up is a practice wherein an employer adjusts an employee's gross pay to account for the IR and/or SS contributions owed on specific benefits or payments. This adjustment ensures that the employee receives a specified net amount after tax deductions.

France's payroll does support the grossing up of expenses, but only at customers' request. However, in the platform there is no option to ask expenses to be paid net, so, if a Customer wants a taxable expense to be grossed up, they need to request it as an incentive instead.

Payroll withholding

Approved expenses will always be reimbursed; however, exemption from personal income tax ("Impôt sur le Revenu", IR) and social security contributions ("cotisations sociales", CS) depends on the receipt of the necessary supporting documents (more information in [Annex I](#)).

In lack of the necessary supporting documentation, the reimbursement will be subject to IR and CS withholding and treated as employment income through Payroll.

Supporting documents glossary

For the purposes of this policy, please find below a clarification of some of the terminology we use around the supporting documents:

- **Invoice:** In our expense policy, an invoice refers to a document issued by the supplier containing details such as the date of issuance, a description of the goods or services provided, quantity, unit price, total amount due, payment terms, the supplier's information (name, address, contact details, tax identification number,

etc.), and the buyer's information (name, address, and tax identification number).

- **Receipt:** A receipt refers to a payment and/or purchase receipt. For simple purchases at retail establishments, dining venues, service providers, public transport, taxis, etc., a receipt is issued in most cases. This document typically includes details such as the supplier's information, items purchased, unit prices, total prices, date of transaction, date of payment, and any applicable taxes.
- **Non-qualifying Documents:** Documents such as ATM receipts, Revolut, Wise, or other bank transaction documents, as well as screenshots or emails lacking the necessary details, will not be considered as supporting documents for tax purposes.

Declined expenses

As previously stated, customer-approved expenses will be reimbursed. When Remote declines an expense, it indicates that additional information is required to qualify for tax exemption, in accordance with French Law. The reason for declining a specific expense is always provided in the notes. Failure to provide the necessary justifications may lead to the reimbursement being subjected to IR and SS.



Home office

French rules for telework situation

In France employers must bear the cost of the supply, installation and maintenance of the equipment necessary for teleworking in the event of telecommuting from home.

The Work From Home (WFH) allowance is broken down into two distinct allowances: one for fixed and variable expenses linked to remote work (e.g. internet) and one for the use of the employee's private space for professional purposes. The minimum amount for each allowance is 25 euros (50 euros in total) per month.

Due to Remote France's business model, in France, the WFH allowance is treated as mere premium salary (subject to tax and social security contributions).

On the other hand, the reimbursement based on actual expenses are treated as non-taxable (subject to certain requirements in each individual case) for any other expense incurred by the employee in a teleworking situation. Therefore, the crucial factor is to be in capacity to provide supporting documents (invoices, etc.) to demonstrate the materiality of the expenses and their quality of «business» expenses linked to telework.

A list of the expenses included can be found in [this link](#).

Expenses incurred by the employee while teleworking are considered to be special expenses inherent to the function or employment, provided that the reimbursements made by the employer are justified by the reality of the professional expenses incurred by the employee.

As per rules stated by French tax code and social security instructions applicable, expenses related to furniture acquisition (such as ergonomic desk and/or chair) and other equipment (computer, printer, monitors, keyboards, mice, headsets, office lighting, etc) can be considered as **professional expenses** attached to telework situation.

Employees may expense additional costs actually incurred if approved by the customer. The tax treatment of these costs will depend on whether they fall under the category of (1) Equipment or (2) Services.

Equipment

Whenever the employee needs to purchase new equipment and furniture, they can be fully reimbursed provided the expense is approved.

The full exemption will depend on the actual ownership of the goods purchased at purchase date and at the end of the employment contract. The ownership of the property shall be evidenced by the provision of an invoice with Remote France's details. In this respect, the employee undertakes to return the goods on the date of termination of the contract.

Please note that it is not necessary for the invoice to be issued to Remote as a customer, but it would be sufficient for its name to appear on the invoice as 'Remote Technology Services France / Remote SAS'. It could be next to the Employee's name, or in the concept of the invoice, etc.

On the other hand, if the above cannot be proven it would be understood that the goods would be kept by the employee upon termination of the employment relationship, hence **50% of the exemption** will be applied to the reimbursement of these expenses. The documentation indicated in the annex to this Policy must be provided.

Equipment expenses may also include licences, tools, software and subscriptions. If these are work-related and justified with an invoice, the reimbursement will be exempted from employee payroll withholding.

Services

Utilities

Services include expenses related to the internet, electricity, etc. (**utilities**). When we talk about services, it is difficult to draw a line between personal and business use (e.g., internet use, electricity, telephone, or other utility bills). Therefore the following rules would apply for tax exemption purposes:

- **Expenses associated with adapting housing for teleworking**

Examples: electrical conformity diagnosis, installation of telephone and electrical outlets, modifications to comply with labor legislation, etc.

Such costs are considered for their actual value and their exclusions are admitted if an invoice is provided.

The employee should add a brief description of the “business purpose of the expense” in the Note’s section of the expense request.

- **Expenses linked to the use of the dwelling or to items used for personal purposes by the employee**

Examples: rent, home insurance, connection fees to the telephone network, subscription fees for telephone or internet, energy costs associated with teleworking, etc.

Remote France cannot sufficiently evidence business-related use vs. personal use.

The reimbursement will be subject to IR and CS.

Phone

Under French tax law, tax exemption for phone costs requires the invoice to be issued **in the employer’s name** — due to Remote’s limitations, neither Remote nor the Client can be on the contract, meaning the subscription must be held by you personally.

In these cases, phone expenses can be exempted **if 100% business-related** provided **you sign a 100% work-use declaration**.

In addition, the Client and you **must retain supporting documentation** (such as bills, call logs, etc.) justifying the business purpose of the expense and no personal use in case of a tax audit.

👉 To sign the declaration, reach out to the [personal income tax team](#) by email.

Subscription

On the other hand, **subscription expenses** (Software and Applications, Licenses for necessary tools and programs): Provided that the link with the business activity can be proved, the total amount of the expense shall be exempt from IR and CS.

Mentioning the Remote France's name, address and VAT number on invoice would facilitate the presentation of the expenses as "professional".

IT support or technical assistance

Finally, regarding **IT support or technical assistance** for setting up and maintaining equipment: when telework is carried out from home, the employer must provide, install, and maintain the equipment necessary for teleworking. This obligation must be fulfilled as long as the electrical installations and the workspaces comply with the required standards. If, exceptionally, the teleworker uses their own equipment, the employer is responsible for its adaptation and maintenance.

Mentioning the Remote France's name, address and VAT number on invoice would facilitate the presentation of the expenses as "professional".

Supporting documents

Please see the required supporting documents by expense category in detail in [Annex I](#).

Co-working

If the employee is working from a co-working space periodically or regularly, the approved expenses will be reimbursed if filed with the respective supporting document.

IR and SSC

Co-working expenses reimbursement are exempt from IR and CS, provided they are directly related to business activities and properly documented. *Mentioning the Remote France's name, address and VAT number on invoice would facilitate the presentation of the expenses as "professional".*

Other expenses included on the co-working invoice not directly related to the co-working space itself, such as meals, are subject to payroll withholding.

Supporting documents

Please see the required supporting documents by expense category in detail in [Annex I](#).

Business travel

Business travel refers to the journey or trips that individuals undertake for business-related purposes (within the country or abroad).

Employees can submit an expense claim to cover the costs they incurred while travelling for the benefit of the employer, by presenting the necessary supporting documents (i.e., invoices, receipts, travel reports). Expenses approved by the customer will be reimbursed.

In principle, any amounts received to compensate for travel-related expenses qualify as employment income in France and are subject to IR and CS. However, if certain conditions are met, these reimbursements can be fully or partially exempted from payroll withholding.

Business travel expenses typically consist of three components: transport, accommodation, and meals.

- **Transport** (including luggage, seat reservation, on-flight internet, fast track, etc) expenses can be fully exempted from IR and CS, provided that the employee presents sufficient supporting documents (i.e., invoices, receipts, tickets).
- Expenses incurred during a business trip required by the employer shall be reimbursed, i.e. **meals and eventual accommodation** expenses should be covered by the employer.

Transportation

Employees can submit a transportation expense claim to cover the costs they incurred while travelling at the request of Remote and for the interests of the business, by presenting the supporting invoices. Customer-approved expenses will be reimbursed. The means of transportation may include:

- Public transportation, i.e., plane, train, bus, tram, metro, taxi, etc.
 - It should be noted that these expenses relate only to occasional expenses incurred by the employee as part of his/her business activity, provided that they are regarded as business travel expenses.

Therefore, any monthly public transport expenses for Remote France employees do not benefit from any tax exemption. This is due to the fact that the employees are teleworkers in accordance with their contract and are not obliged to commute to an office on a daily basis.

- Private transportation, i.e., the employee's own car.

IR, SSC and supporting documents

Duly documented travel expenses occurring on Public transportation services can be fully exempted from IR and CS. In this case, the employee must present an invoice or travel ticket.

For more information on Private transportation, please refer to chapter Travel by Own Car (Mileage).

Please see the required supporting documents by expense category in detail in [Annex I](#).

Accommodation and meals

Reimbursement based on the actual costs incurred.

According to French legislation ([link here](#)) the reimbursement of professional expenses is made either by reimbursement of expenses actually incurred by the employee or, when use of this method of assessment is authorized, on the basis of a payment of fixed allowances.

As long as the expenses meet the definition of **professional expenses** under the conditions specified in this Policy, any reimbursement may be made on the basis of their actual value, upon presentation of supporting documents.

Reimbursements made by the employer for professional expenses and corresponding to expenses actually incurred by the employee are only eligible for exemption if the expenses they are intended to cover are supported by sufficiently precise justifications to establish their reality and amount, and if it is clearly demonstrated that the expenses were incurred in the interest of the company and are not of an exaggerated level.

Therefore, Remote France applies the actual cost method, as a general rule, for reimbursement of meals and accommodation expenses incurred during business trips.

Remote France considers that this method is preferable for the employee for practical purposes, especially since the amounts covered by the allowance according to the French regulations are not in line with the actual cost of living.

Hence, if the following information is provided by the employee (in the Note's section of the request), the expense would be fully reimbursed by attaching the proper invoice with Remote France's details:

- The expenses covered shall be necessary for professional activity, justified with bills and reasonable.
- Shall also be included in the cost documentation the trip justifications, the agenda, mission order, purpose of travel, proof of business purpose (e.g. meeting attendees, justification), etc.

We stress that the employee must also provide invoices for these expenses with Remote France's details.

IR, SSC and supporting documents

Where the actual cost method is applied, expenses will benefit from tax and social contribution exemptions as long as they meet the requirements mentioned in this Policy.

Travel by own car

Mileage

Employees in France can be reimbursed by their employers for using their private cars for business purposes.

To claim mileage reimbursement for personal car usage on business trips, or when the employees submit a fuel refund request, they need to fill the "[Mileage Indemnity Sheet](#)" with the date, the address of departure and arrival, the number of kilometers and the amount of the indemnity calculated according to the scale linked in the sheet, the distance covered and the tax horsepower of the vehicle. Also, the Employees need to provide with the car registration " Carte Grise" each time they submit the fuel request on the platform.

Important considerations:

- **Fuel expense:** included in the Mileage allowance (it can be applied for personal car but also for rental car). Therefore, separate requests made for reimbursement by presenting the related invoices/receipts would be reimbursed as taxable.
- **Tolls and parking** are not included in the Mileage allowance, therefore, separate requests must be made for reimbursement by presenting the related invoices/receipts.
- **Rental cars:** Remote would cover the actual costs of a car rental paid by an employee for a business trip provided the expense is reasonable, documented and justified. The invoice must show the exact number of days the car has been rented, which will coincide with the days of the business trip.
- **Car lease:** Car leasing contracts cannot be signed on behalf of Remote France. Invoices for car leasing fees are considered personal expenses of the employee and are therefore reimbursed subject to IR and CS.

IR and SSC

Calculating the mileage allowance: [here are the legal limits](#) for tax and social contributions exemption.

Supporting documents

The Employee must complete the [Mileage Indemnity Sheet](#).

If the Employee wants to expense tolls and parking, the expense must be submitted separately with the necessary supporting document attached to it.

Representation expenses

Representation expenses are related to activities carried out by the Company to improve and consolidate its corporate image, as well as to strengthen ties with suppliers and customers for commercial purposes, e.g., business dinners, gifts, leisure activities such as sporting events, shows or wellness sessions for customers.

The employee should add a brief description of the "business purpose of the expense" in the Note's section of the expense request.

IR and SSC

If sufficient supporting documentation is filed with the expense claim, the full reimbursement will be exempted from IR and CS. In lack of the evidence required, the refund will be subject to payroll withholding.

Supporting documents

Please see the required supporting documents by expense category in detail in [Annex I](#). *Mentioning the company's name, address and VAT number on invoice would facilitate the presentation of the expenses as "professional".*

Learning and development

We recognize that investing in employee development is crucial for enhancing skills and capabilities. Educational and training expenses can be tax-exempt when reimbursed by the employer, provided they relate to the employee's role and performance.

IR and SSC

If sufficient supporting documentation is filed with the expense claim, the full reimbursement will be exempted from IR and CS. In lack of the evidence required, the reimbursement will be subject to payroll withholding.

Supporting documents

Please see the required supporting documents by expense category in detail in [Annex I](#). *Mentioning the company's name, address and VAT number on invoice would facilitate the presentation of the expenses as "professional".*

Other expenses

Any other approved expense (not listed earlier) can be reimbursed by the employer but is considered taxable income.

Other expenses include, but are not limited to:

- Birthday gifts/cards
- Secret Santa
- Wellness (e.g., fitness, personal care, massage, therapy, personal development, digital health, etc.)
- Recreation (concerts, museums, theatre, etc.)

IR and SSC

The reimbursement of most Other Expenses is subject to IR and SS contributions.

Supporting documents

The Employee will need to attach the purchase receipt to the expense request.

Annex I

Here is a list of expenses and the required supporting documents for tax purposes:

(In the absence of the necessary supporting documents, the refund will be subject to IR and SS contributions withholding.)

Tech and work equipment

Sub-category	Description	Tax exemption possible	Invoice must be billed to Remote?	Valid documents for tax exemption
Work equipment (employer-owned)	Physical items you buy that are owned by the employer and you must return them upon request or termination.	Yes ▾	Yes ▾	To keep it tax-free upload invoice issued with "Remote Technology Services France / Remote SAS" tax details (legal name + address + tax ID) Select Tech and work equipment → Work equipment (employer-owned) in the expense request.
Work equipment (employee-owned)	Physical items you buy and keep.	Yes ▾ 50%	No ▾	Upload invoice or itemized receipt. 50% of the reimbursement is exempt from tax. ▲ Mandatory Action: To qualify for the tax-free 50% reimbursement, the employee must copy-paste this exact declaration into the Notes section of the request: <i>"I certify that this equipment is used for both professional</i>



Sub-category	Description	Tax exemption possible	Invoice must be billed to Remote?	Valid documents for tax exemption
				<p>and personal purposes.”</p> <p>Select Tech and work equipment → Work equipment (employee-owned) in the expense request.</p>
Equipment shipping and customs	Fees to ship or return company-owned equipment.	Yes ▾	Yes ▾	<p>To keep it tax-free, upload invoice issued with “Remote Technology Services France / Remote SAS” tax details (legal name + address + tax ID).</p> <p>Select Tech and work equipment → Equipment shipping and customs in the expense request.</p>
Software and subscriptions	Paid tools or software required for your daily work.	Yes ▾	No ▾	<p>To keep it tax-free upload invoice or itemized receipt.</p> <p>Select Tech and work equipment → Software and subscriptions in the expense request.</p>
Phone → 100% work-use	Work-related phone plans.	Yes ▾	No ▾	<p>To keep it tax-free, upload an invoice or phone bill. You must also sign a 100% work-use declaration.</p> <p>Select Tech and work equipment → <i>Phone →100% work-use</i> in the expense request.</p>
Phone → mixed-use	Phone plans with mixed business and private use.	No ▾	No ▾	<p>Upload invoice or itemized receipt. Taxable expense.</p> <p>Select Tech and work equipment → <i>Phone →mixed-use</i> in the expense request.</p>



Home office and co-working

Sub-category	Description	Tax exemption possible	Invoice must be billed to Remote?	Valid documents for tax exemption
Home Internet	Home internet expenses required for work.	No ▾	No ▾	Upload invoice or internet bill. Taxable expense. Select Home office and co-working → Home internet in the expense request.
Utilities	Utility costs related to maintaining your home office.	No ▾	No ▾	Upload invoice or utility bill. Taxable expense. Select Home office and co-working → Utilities in the expense request.
Co-working (full-month)	Full month co-working membership.	Yes ▾	No ▾	To keep it tax-free, upload an invoice or itemized receipt. Select Home office and co-working → Co-working (full-month) in the expense request.
Co-working (part-time or daily)	Limited co-working membership or drop-in passes.	Yes ▾	No ▾	To keep it tax-free, upload an invoice or itemized receipt. Select Home office and co-working → Co-working (part-time or daily) in the expense request.
Office rental	Dedicated office space rented for full-time access or for company events and meetings.	Yes ▾	No ▾	To keep it tax-free, upload an invoice or rental agreement. Select Home office and co-working → Office rental in the expense request.

Learning and development

Sub-category	Description	Tax exemption possible	Invoice must be billed to Remote?	Valid documents for tax exemption
Learning and development	Expenses related to learning and professional development, including courses, conferences, certifications, and educational materials required for your day-to-day job.	Yes ▾	Yes ▾	<p>To keep it tax-free, upload invoice issued with "Remote Technology Services France / Remote SAS" tax details (legal name + address + tax ID).</p> <p>Select Learning and development → Learning and development in the expense request.</p>



Stipends and wellness

Sub-category	Description	Tax exemption possible	Invoice must be billed to Remote?	Valid documents for tax exemption
Gym and wellness	Expenses that support your physical and mental well-being. Gym memberships, wellness apps, therapy, etc.	No ▾	No ▾	Upload an invoice or itemized receipt. Taxable expense. Select Stipends and wellness → Gym and wellness in the expense request.
Stipends and perks	Approved personal perks (e.g., personal meals, entertainment, L&D) you get.	No ▾	No ▾	Upload an invoice or itemized receipt. Taxable expense. Select Stipends and wellness → Stipends and perks in the expense request.
Recognition awards and gifts	Gifts and rewards you get through employee recognition initiatives (e.g., swag, milestone rewards).	No ▾	No ▾	Upload an invoice or itemized receipt. Taxable expense. Select Stipends and wellness → Recognition awards and gifts in the expense request.



Office and company expenses

This category is for expenses paid for personally by you for official company purposes.

Sub-category	Description	Tax exemption possible	Invoice must be billed to Remote?	Valid documents for tax exemption
Personal occasion gifts	Gifts you purchased for team members on behalf of the company (e.g., baby showers, birthdays, or illness).	Yes - <i>(The buyer is reimbursed tax-free)</i>	No -	To keep it tax-free, upload an invoice or itemized receipt. Select Office and company expenses → Personal occasion gifts in the expense request.
Employee recognition and corporate gifts	Gifts you purchased for official company programs (e.g., awards, swag events, etc.).	Yes - <i>(The buyer is reimbursed tax-free)</i>	Yes -	To keep it tax-free upload invoice issued with "Remote Technology Services France / Remote SAS" tax details (legal name + address + tax ID). Select Office and company expenses → Employee recognition and corporate gifts in the expense request.
Office & company expenses (paid by employee)	Expenses paid personally by you for official company purposes (e.g., office supplies, courier/shipping, event supplies).	Yes - <i>(The buyer is reimbursed tax-free)</i>	No -	To keep it tax-free, upload an invoice or itemized receipt. Select Office and company expenses → Office & Company Expenses (Paid by Employee) in the expense request.



Work meals and entertainment

Sub-category	Description	Tax exemption possible	Invoice must be billed to Remote?	Valid documents for tax exemption
Meals for clients / partners (company-sponsored)	When you pay the full bill for clients, partners, or other external guests on behalf of the company.	Yes ▾	No ▾	To keep it tax-free, upload an invoice or itemized receipt + mention the business purpose and the list of participants in the expense request's Notes section. Select Work meals and entertainment → Meals for Clients / Partners (Company-sponsored) in the expense request.
Meals for team / colleagues (company-sponsored)	When you pay the full bill for your team or colleagues on behalf of the company.	Yes ▾	No ▾	To keep it tax-free, upload an invoice or itemized receipt + mention the business purpose and the list of participants in the expense request's Notes section. Select Work meals and entertainment → Meals for team / colleagues (company-sponsored) in the expense request.



Business travel

Sub-category	Description	Tax exemption possible	Invoice must be billed to Remote?	Valid documents for tax exemption
Travel (long-distance)	Trip to your business destination.	Yes ▾	No ▾	To keep it tax-free upload invoice/ticket/boarding pass (flight, train, or bus). Select Business travel → Travel (long-distance) in the expense request.
Local transportation	Local transport during the trip (taxi, ride apps, or public transit).	Yes ▾	No ▾	To keep it tax-free upload invoice, itemized receipt or travel ticket (taxi, ride-share, public transport). Select Business travel → Local transportation in the expense request.
Accommodation	Hotel/lodging during the trip.	Yes ▾	Yes ▾	To keep it tax-free upload invoice issued with "Remote Technology Services France / Remote SAS" tax details (legal name + address + tax ID). Select Business travel → Accommodation in the expense request.
Personal meals	Your own meals (breakfast/dinner/snacks) on the trip.	Yes ▾	No ▾	To keep it tax-free upload invoice or itemized receipt. Select Business travel → Personal meals during business travel in the expense request.
Tolls and parking	Tolls/parking while traveling on business.	Yes ▾	No ▾	To keep it tax-free upload invoice, itemized receipt, parking ticket, toll log.



Sub-category	Description	Tax exemption possible	Invoice must be billed to Remote?	Valid documents for tax exemption
				Select Business travel → Tolls and parking in the expense request.
Fuel	Fuel for rental/private car during the trip.	No ▾	No ▾	Must be claimed as Mileage for tax exemption purposes. Select Business travel → Fuel in the expense request.
Car rental	Rental car for business travel.	Yes ▾	No ▾	To keep it tax-free upload invoice or itemized receipt. The supporting document must include the travel itinerary . Select Business travel → Car rental (short-term) in the expense request.
Visa / immigration fees	Entry/visa costs for the trip.	Yes ▾	No ▾	To keep it tax-free upload invoice or visa confirmation. Select Business travel → Visa or immigration fees in the expense request.
Travel insurance	Insurance for business travel.	Yes ▾	No ▾	To keep it tax-free upload invoice or insurance document including the travel details. Select Business travel → Travel insurance in the expense request.
Communication and data	Roaming, eSIM, inflight Wi-Fi, etc.	Yes ▾	No ▾	To keep it tax-free upload invoice or itemized receipt. Select Business travel → Communication and data usage in the expense request.



Sub-category	Description	Tax exemption possible	Invoice must be billed to Remote?	Valid documents for tax exemption
Additional travel services	Baggage, testing, fast-track, etc.	Yes ▾	No ▾	-Invoice billed to employee Select Business travel → Additional travel services in the expense request.



Mileage

To claim daily allowance on a business trip, go to [Portal](#) → [Expenses](#) → [Add Expense](#) → [Mileage](#).

To claim mileage reimbursement for personal car usage on business trips, or when the employees submit a fuel refund request, they need to fill the "[Mileage Indemnity Sheet](#)" with the date, the address of departure and arrival, the number of kilometers and the amount of the indemnity calculated according to the scale linked in the sheet, the distance covered and the tax horsepower of the vehicle. Also, the Employees need to provide with the car registration "Carte Grise" each time they submit the fuel request on the platform.

Calculating the mileage allowance: [here are the legal limits](#) for tax and social contributions exemption.

The Employee must submit a **Mileage request** in Remote, jointly with the [Mileage Indemnity Sheet](#) and the Carte Grise.

Per diem

To claim daily allowance on a business trip, go to [Remote](#) → [Expenses](#) → [Add Expense](#) → [Per Diem](#).

As mentioned above, Remote France applies the **actual cost method**, as a general rule, for reimbursement of meals and accommodation expenses incurred during business trips.

Notwithstanding the above, if a customer wishes to offer per diem allowance instead of “actual cost method”, Remote could make an exception and process it via payroll. However, the employee must ensure that they comply with the legal requirements established by [French regulations](#).

Per diem does not require the presentation of supporting documents, but employees must submit a **Per Diem request** in Remote.

Annex II

Please make sure to use the correct name of Remote France, according to your contract:

Remote Tax Elements for France first entity:

- Name: **Remote Technology Services France**
- Address: 27 Rue Maurice Flandin 69003 Lyon, France
- Tax Number: FR 60889598462

Remote Tax Elements for France second entity:

- Name: **Remote SAS**
- Address: 27 Rue Maurice Flandin 69003 Lyon
- Tax Number:FR 02884383076





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