

MEAL VOUCHERS – MOTIVATING FACTOR FOR EMPLOYEES IN THE REPUBLIC OF MOLDOVA

Ina GUMENIUC, PhD., Assoc.prof.
Technical University of Moldova

Abstract: Meal vouchers are an individual food allowance granted by the employer to the employee. The granting of meal vouchers in the Republic of Moldova is optional and is regulated by the Law on Meal Vouchers No. 166 of 21.09.2017 and the Government Decision approving the Regulation on the modus operandi of meal vouchers No. 227 from 12.03.2018. The basic economic and motivational advantages of meal vouchers, as a method of increasing the salary are: it is an income for employees from which no medical insurance contributions are calculated and no income tax from salary; the expenditures on meal vouchers incurred by the employer is deductible for tax purposes and their nominal value is not a taxable subject with value added tax.

The amount saved by companies by accepting meal vouchers as a method of raising wages is considerable, as a result many companies have resorted to this method. By the end, the employees of the enterprises benefit, because they receive a salary supplement in the form of meal vouchers, which can only be used for the purchase of food.

Meal vouchers are not only a benefit that promotes employee nutrition, but also a mechanism that contributes to a cycle of economic growth at the country level, because: meal vouchers contribute to the fight against the informal economy; they contribute to a significant increase in the purchasing power of citizens, especially those on low wages and thereby contribute to local and national economic development; meal vouchers help to improve employees' working conditions, as nutrition is one of the pillars of workers' health, contributing actively to their productivity.

Keywords: meal vouchers, motivation, enterprise.