

Official Gazette n° 51–28/10/1999

**Law n° 137**

**Granting Food & Clothing Allowance to  
Employees & Workers Adherents of  
Social Security.**

The House of Deputies has ratified  
And the President of the Republic promulgated the  
Law in text as Hereunder:

**Article 1 :**

Shall not be considered as supplement to pay, nor shall be subject to income tax levies all benefits in kind of food and clothing that could be provided by employers to each of their workers, subscribers to Social Security Fund and shall not be taken as elements of revenue, subject to subscriptions of said fund. They are considered however as part of overheads deductible from profits, subject to stipulations of this law.

**Article 2 :**

Workers and Employers shall derive profits of such benefits, as per Art 1 hereof, within the limits of following sums:

- Five thousand Lebanese pounds for each worker, for every day of effective work, in form of a meal or a meal voucher to be used at restaurants and/or

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grocery shops.

- The minimum monthly pay in force at the time as yearly allowance for uniform to be used on duty.

**Article 3 :**

Any substitution of meal voucher or meal allowance or clothing allowance for the counterpart in cash should lead by full right to considering such return as a supplement on pay, subject to taxation on revenue and accounted for in subscriptions due to Social Security Fund.

**Article 4 :**

Institutions wishing to issue meal vouchers shall have to obtain prior license of the Ministers of Finance and Labor.

**Article 5 :**

Details of application of statutes of present law shall be specified in a legislative decree, taken by the council of ministers, upon recommendation of both ministers of Finance and Labor.

**Article 6 :**

This law shall take effect immediately upon its publication in the Official gazette.

Baabda, Oct. 26, 1999.  
Signed : Emile Lahoud

Signed : Salim El Hoss  
Prime Minister

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