



fleetco^{mp}petence
insight

Employee mobility & sustainable commuting

Nº8
2026

Work-related mobility represents
a substantial share of transport
emissions and urban traffic flows

“Companies’ legal obligations to support sustainable commuting in Europe”



Corporate mobility management

has become an increasingly relevant component of employment regulation and sustainability policy across Europe.

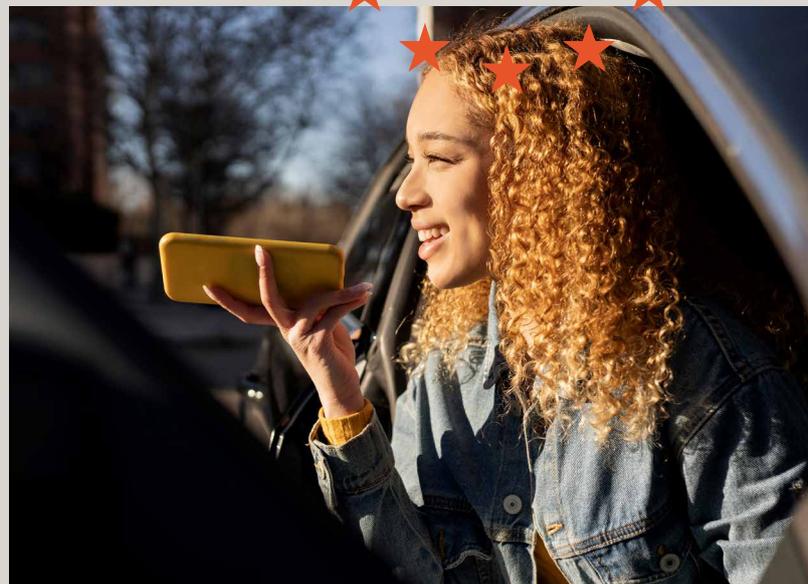
As governments pursue climate neutrality targets, urban congestion reduction, and improved air quality, the daily commute of employees has emerged as a significant area of regulatory focus.

Work-related mobility – particularly commuting between home and workplace – **represents a substantial share of transport emissions and urban traffic flows.**

Consequently, several European jurisdictions have introduced legal mechanisms that require or incentivize employers to take an active role in shaping how employees travel to work.

Traditionally, commuting was regarded as a private matter falling outside the employer’s regulatory sphere.

Over the past decade, however, this perspective has shifted. Policymakers increasingly view **employers as key intermediaries capable of influencing travel behaviour** through organisational planning, financial incentives, infrastructure provision, and information campaigns.



As a result, corporate mobility management has evolved from a voluntary corporate social responsibility initiative into, in some countries, a structured legal obligation.

The regulatory approaches adopted across Europe vary significantly in scope and intensity. Some countries impose direct financial obligations on employers.

The information contained in this white paper is for general informational purposes only. While every effort has been made to ensure the accuracy and reliability of the content, no guarantee is given that the information provided is complete, current or suitable for any particular purpose. Readers are advised to seek professional advice and conduct their own research before making any decisions or implementing any strategies based on the information provided in this white paper. The authors and publisher shall not be liable for any direct, indirect, incidental, special, consequential or punitive damages arising out of the use of or reliance on the information contained herein. By accessing and reading this white paper, you agree to release the authors and publisher from any and all claims arising from your use of the information herein.

BELGIUM

- Federal law obliges employers with 100+ employees to **conduct a commuting survey every three years** and report data to the Federal Mobility authority. This is meant to **inform and encourage sustainable commuting solutions**.
- Introduced in 2019, the **Mobility Budget** is a **flexible and tax-efficient compensation scheme designed to promote sustainable commuting**.

It allows employees who are entitled to a company car to exchange it—or opt not to take one—in return for a flexible budget. This budget can be spent across three pillars:

PILLAR ① – Eco-friendly company car Leasing or purchasing of (lower category) **zero-emission vehicle** (i.e. 100% electric company car as from 1 January 2026)

PILLAR ② – Sustainable transport (soft mobility) solutions & housing
Fiscal and parafiscal beneficial means of public transport (for the employee and/or family), shared mobility, bicycles, and even fiscal and parafiscal beneficial reimbursement of housing costs (rent or mortgage interest) if the employee lives within 10 km of the workplace

PILLAR ③ – Cash-out

Any unspent budget at the end of the year can be paid out as cash, subject to a special social security contribution of 38.07% in the hands of the employee

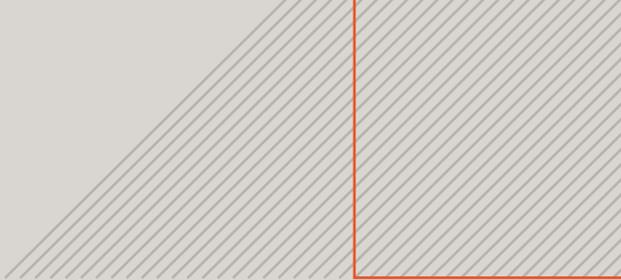
FRANCE

- Strong regulatory framework: **public transport reimbursement (50%+)** is mandatory.
- Companies with 50+ staff must negotiate mobility measures or implement a **Mobility Plan (PDME)** under LOM.
- Optional **sustainable mobility allowance** can be offered up to a capped amount to support low-carbon travel modes.

GERMANY

- **German federal law does not impose a general statutory obligation** on employers to implement a structured corporate mobility or commuting plan.
- Corporate mobility management is recognised as a **voluntary strategic instrument** supported primarily by guidance frameworks and public funding schemes rather than by binding legal requirements.
- However, indirect regulatory drivers exist. Large and listed companies subject to the **Corporate Sustainability Reporting Directive** and the European Sustainability Reporting Standards may be required to disclose mobility related CO2 emissions, particularly under Scope 3 categories such as business travel and employee commuting.
- In addition, **certain local authorities and public procurement frameworks may include sustainability or mobility related requirements** in specific approval, funding or tender processes. These obligations are decentralised and context specific rather than uniformly mandated nationwide.





ITALY

- **Private companies and public administrations** must prepare a **Mobility Plan** (PSCL) and appoint a **Mobility Manager** if they have **100+ employees** at a single operational site (or workplace) **in a relevant location** (municipality with 50,000+ inhabitants, Regional capital, Provincial capital, Metropolitan city). If a company has multiple workplaces, the 100-employee threshold applies per single workplace
- Mobility plans are intended to reduce private car use and promote sustainable commuting (e.g., carpooling, cycling, public transport) but do **not mandate specific financial reimbursements**.

NETHERLANDS

- Companies with **100+ employees must annually report data on business traffic and employee commuting** (distances, modes, fuel type) to authorities under the reporting obligation. The Dutch government has announced an intention to exempt companies up to 250 employees, aiming to apply the obligation only to employers with 250+ employees (instead of 100 employees) from January 2027. This is a planned change and not yet in force, so the **current threshold remains 100+**.
- Data reporting serves as a **frame to reduce overall work-related CO₂ emissions**; further emission caps may be introduced based on these reports.

SPAIN

- **Law 9/2025 on Sustainable Mobility** makes sustainable mobility part of corporate planning.
- Workplace **Sustainable Mobility Plans** are mandatory for centres above defined employee thresholds and must be negotiated with worker representatives.
- Plans must address travel mode shifts, teleworking, infrastructure (e.g., charging points), safety, and sustainable alternatives with monitoring/reporting.

SWITZERLAND

- **No federal legal requirement** for companies to reimburse commuting costs or adopt nationwide mobility plans. Commuter travel benefits typically arise through voluntary HR policies.
- In some **cantons (e.g., Fribourg)** mobility laws oblige companies with **50+ employees** to prepare a **mobility plan** for the organisation of travel flows, including employee commuting. These cantonal laws vary by region and must be consulted locally.

UNITED KINGDOM

- Although the **UK does not impose formal mobility planning obligations or mandatory commuter reimbursements, employee commuting increasingly intersects with carbon reporting frameworks** (such as SECR), Scope 3 emissions disclosure expectations, local authority planning conditions (including travel plans linked to development approvals) and air quality policies in major urban areas.
- In parallel, the UK **operates one of Europe's most developed tax based mobility systems**, including Cycle to Work arrangements, Salary Sacrifice EV schemes and highly incentivised low emission company car Benefit in Kind rates.
- As a result, **mobility management** in the UK is typically **shaped** less by statutory mandate and more **by carbon governance, fiscal incentives, planning requirements and investor scrutiny**, making strategic mobility management commercially and reputationally relevant for large and multinational companies.

Corporate Mobility: Comparative Overview

Country	Mobility Plan / Reporting Obligations	Key Legal Requirements for Employers	Mandatory Reimbursements/ Incentives
BELGIUM	YES Companies with 100+ employees must conduct a mobility survey every 3 years.	Obligation to collect and report detailed data on employee commuting to national authorities, intended to stimulate sustainable mobility actions.	SOME Sectoral negotiated compensation may exist (including train reimbursements) but not uniform nationwide statutory reimbursement; data suggests public transport reimbursement broadly applies in practice.
FRANCE	YES Employer Mobility Plan under Loi d'Orientation des Mobilités (LOM) for 50+ staff; if no negotiated agreement, a plan must be implemented.	Mandatory reimbursements of public transport costs; negotiation on mobility measures with employee representatives; sustainable mobility allowances can be offered (tax-favored).	YES Must reimburse 50%+ of public transport subscription (including bike share).
GERMANY	LIMITED No nationwide statutory corporate mobility planning duty; local/regional rules may encourage or require plans.	Corporate mobility management is promoted via guidelines and funding at federal/regional levels; federal law lacks a compulsory commute plan for employers.	NO Uniform federal commuting reimbursement or plan obligation; corporate mobility management is encouraged/ incentivized but not legally mandated at national level.
ITALY	YES Mobility Manager + annual Home-Work Travel Plan (PSCL).	Companies with 100+ employees at a site located in cities 50.000+ (or in provincial capital) must appoint a Mobility Manager and submit a Mobility Plan.	NO Statutory reimbursement requirement for commuting costs.
NETHERLANDS	YES Reporting obligation for employers with 100+ employees on work-related mobility (business travel & commuting).	Companies with 100+ employees must collect and report data on employee work-related mobility annually, including commuting patterns, to help reduce CO ₂ emissions; no strict plan content but reporting drives behaviour change.	NO Mandatory commuter cost reimbursement requirement.
SPAIN	YES Sustainable Mobility Plans for workplaces with 200+ employees or 100+ per shift.	Under Law 9/2025 on Sustainable Mobility, companies above thresholds must negotiate and implement Workplace Sustainable Mobility Plans within ~24 months, covering active, collective, low-emission travel, teleworking and infrastructure measures, with periodic reports.	NO Direct mandatory reimbursement rule specified, but mobility addressed structurally.
SWITZERLAND	SOME Cantonal Mobility Plan Requirements		NO Federal legal requirement
UK	NO Statutory employer mobility planning requirement.	Focus is on voluntary incentives (e.g., Cycle to Work Scheme) and tax-efficient employer offers; no binding legal duty on commuter planning.	NO Mandatory commuter reimbursements.

Key References & Obligations



BELGIUM

- Draft mobility budget law
- Companies with company cars
- Mobility budget – from 2027

FRANCE

- Loi LOM (2019) & Code des Transports
- 50+ employees/site
- Reimburse 50%+ & Mobility Plan



ITALY

- Law 77/202 and Interministerial Decree 179/2021
- 100+ employees/site in large cities (50.000+)
- Mobility Manager + Annual Mobility Plan (PSCL)



GERMANY

- No national mandatory plan
- Beyond legal requirements, many companies offer practical support such as subsidized public transport tickets, bike-leasing programs, flexible working hours, or remote work options.



NETHERLANDS

- CO₂ mobility Decree
- 100+ employees
- Annual reporting



SPAIN

- Law 9/2025
- 200+ / 100+ per shift
- Sustainable Mobility Plan



SWITZERLAND

- No federal legal requirement
- Mobility Plan Requirements depending upon the Canton (e.g. Friburg) and the size (e.g. 50+ employees)



UK

- No specific commuting law
- Voluntary incentives (e.g., Cycle to Work)

Notes for Interpretation

Reporting requirements (Netherlands) are legal obligations with clear dates and thresholds; they differ from voluntary corporate sustainability reporting like the EU CSRD.

Reimbursement obligations (France) are anchored in law and tax code interpretations, and employers must comply or risk administrative penalties.

Spanish Law 9/2025 is very new (effective Dec 2025) and sets explicit compliance timelines for sustainable mobility plans.

UK has no statutory commuter support; corporate mobility support is shaped by tax incentives and health & safety frameworks rather than commuting law.

Across these jurisdictions, **several common policy themes can be identified.**

- Larger employers are typically the primary focus of **regulation**, with employee thresholds triggering obligations related to mobility planning or reporting.
- There is a growing integration of commuting measures into broader **sustainability and ESG frameworks**, including corporate carbon accounting and national climate strategies.
- The regulatory instruments used – such as mandatory reimbursements, mobility plans, reporting duties, and negotiated workplace agreements – reflect differing **national traditions** in labour law, environmental policy, and social dialogue.



Corporate mobility management sits at the intersection of

*employment law
tax policy
environmental regulation
talent attraction
urban conservation*

For multinational employers operating across European jurisdictions, understanding these diverse legal frameworks is essential not only for compliance purposes but also for strategic workforce and sustainability planning.

As European climate ambitions continue to intensify, the legal role of employers in facilitating and incentivizing sustainable commuting is likely to expand further, reinforcing the importance of comparative analysis in this evolving field.

“Challenges faced by companies”

TECHNICAL AND INFORMATION OBSTACLES



Lack of reliable data

Many companies do not have accurate information about their employees' travel patterns (origins, schedules, reasons). Without data, it is difficult to prioritize measures. At fleet competence, we take care of gathering all the necessary information to develop the Mobility Plan



Complexity of modal analysis

Evaluating options (public transport, carpooling, cycling, micromobility, teleworking) requires in-depth knowledge of the company's situation and dialogue with local operators who provide alternative mobility solutions.

ECONOMIC AND ORGANIZATIONAL OBSTACLES



Initial cost

Actions such as installing bicycle parking facilities, electric charging points, or management platforms require investment and financial decisions. However, there are other solutions that can improve the mobility of our staff without incurring costs.



Incentives with potential fall out

In several countries, there are tax advantages or incentives that favor company vehicles (benefit in kind), which hinders modal change. This is a structural factor to keep in mind when designing the plan.



Cultural resistance

Deeply rooted travel habits (privilege of the car) and the perception of loss of comfort or control on the part of employees.



REGULATORY AND COORDINATION OBSTACLES



Different stakeholders

Effective solutions require coordination between the company, local government, and transport operators. This is where fleet competence provides another significant advantage, by supporting our clients throughout this process.



Regulations and deadlines

Some countries are introducing legal obligations that may impose, or already impose, specific requirements and deadlines. Companies must anticipate these changes so they are not forced to take reactive measures

“How to overcome these obstacles”

Initial measurement and partial testing

Start with a mobility audit and low-cost actions (carpooling incentives, transport cards, social actions, etc.) to generate momentum and confidence.

Phased planning and clear KPIs

Set quantifiable targets (percentage reduction in cars, kilometers avoided, tons of CO₂) and realistic deadlines.

Alignment with taxation and CSR

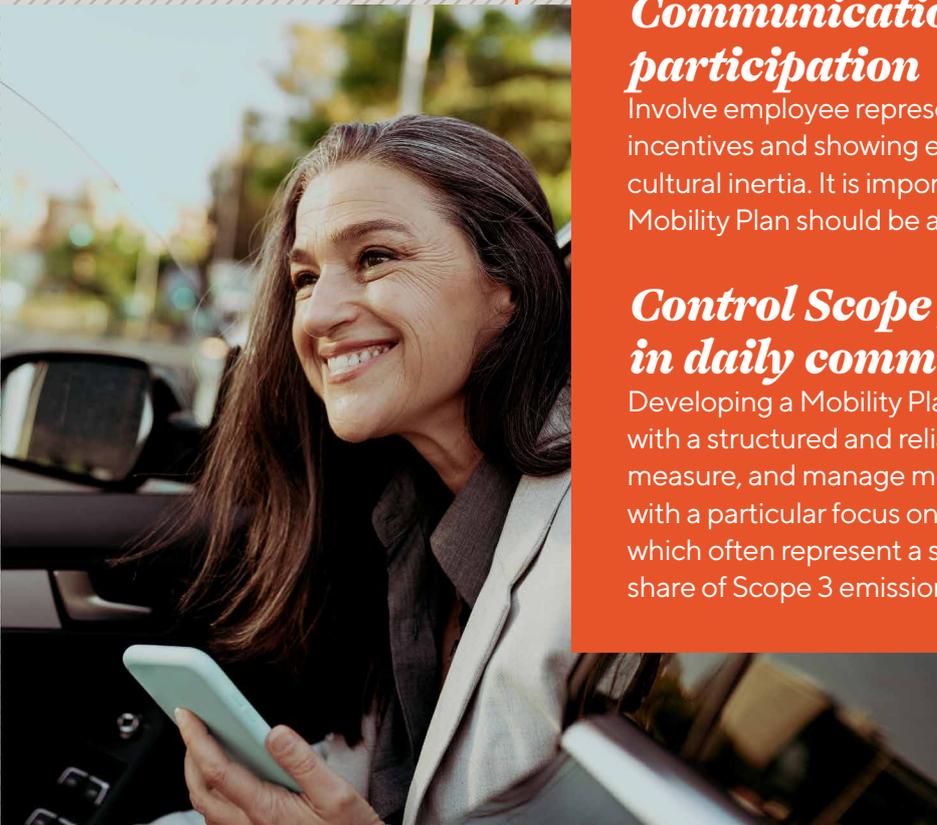
Design measures that mitigate tax impacts or take advantage of incentives. We recommend including the plan in the company's ESG strategy.

Communication and participation

Involve employee representatives, offering positive incentives and showing early results to overcome cultural inertia. It is important to mention that the Mobility Plan should be as cross-cutting as possible

Control Scope 3 emissions in daily commuting

Developing a Mobility Plan provides companies with a structured and reliable framework to identify, measure, and manage mobility-related emissions, with a particular focus on commuting emissions, which often represent a significant and less visible share of Scope 3 emissions.



“What are the benefits?”

FOR EMPLOYEES



Significant financial savings

Reduced spending on fuel, parking, and private vehicle maintenance. Less stress and a better quality of life: more predictable commutes, less traffic, and more convenient options (public transportation, biking, carpooling)



Improved physical and mental health

Greater use of active mobility (walking, cycling) and less exposure to pollution and noise.



Greater flexibility and work–life balance

Facilitation of teleworking, flexible working hours, and mobility options tailored to personal needs.



Greater safety

Lower risk of accidents while commuting thanks to the promotion of safer modes of transport and road safety awareness.

FOR THE COMPANY



Strengthening of the employer brand attracting and retaining talent

New generations highly value sustainable and welfare policies. A good Mobility Plan is a powerful differentiator.



Improvement of corporate image and ESG positioning

Real demonstration of commitment to sustainability, climate, and social responsibility. Provides a competitive advantage with customers, investors, and administrations.



Improved productivity and punctuality

More rested employees, fewer delays, and reduced absenteeism linked to complicated commutes.



Reduction of the corporate carbon footprint

Measurable reduction in emissions, regulatory compliance, and better access to possible aid and/or subsidies.

“How can we help you”

Start with the essentials

A 4–8 weeks mobility audit produces a travel map, identifies opportunities, and generates a prioritized list of measures with cost/benefit estimates.

Quick and measurable actions

Low-cost actions (incentives for using public transport, grouping shifts, dynamic parking pools, planned teleworking) demonstrate savings and acceptance before major investments.

Clear financial model

Each action is aligned with its expected ROI (fuel savings/tax benefits, reduced parking costs, lower absenteeism). This makes the plan a cost-saving project.

Change management

Internal communication and positive incentives (bonuses, flexibility, carpool) reduce resistance.

Compliance and financing

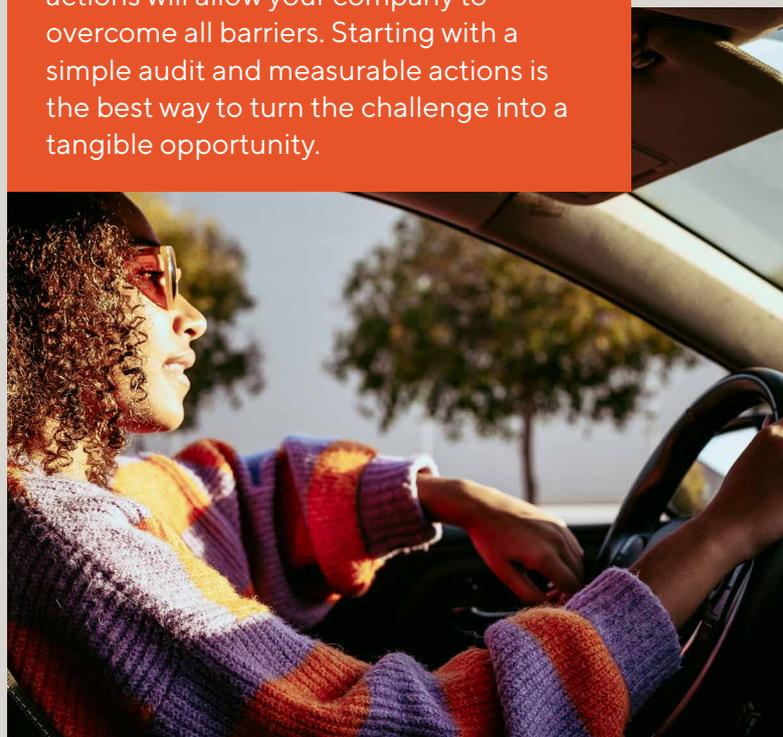
A well-documented plan facilitates access to subsidies and aligns the company with regulatory and ESG objectives.

Conclusion

For a very limited budget, a Mobility Plan is one of the actions that delivers **the highest impact for a company and its employees**, by improving commuting, reducing emissions, reducing stress and travel time, and contributing to better work–life balance and overall well-being.

Mobility Plans are no longer a philanthropic option but **have become a strategic pillar**, reducing costs, emissions, and unproductive time. They improve competitiveness and prepare the company for a regulatory and market environment that rewards sustainability.

Country differences are no excuse: methodology, data, and well-designed actions will allow your company to overcome all barriers. Starting with a simple audit and measurable actions is the best way to turn the challenge into a tangible opportunity.



**“Are you
ready to start
the journey?”**

Contact fleetcompetence Switzerland

OPERATED BY

Fleet Consulting GmbH

daniel.bazzi@fleetconsulting.ch

marco.bazzi@fleetconsulting.ch

balz.eggenberger@fleetconsulting.ch

thilo.von.ulmenstein@fleetconsulting.ch

+41 43 443 59 71

fleetconsulting.ch



Did you enjoy our Insight?



We welcome your feedback at
welcome@fleetcompetence.com



fleetcompetence.com