

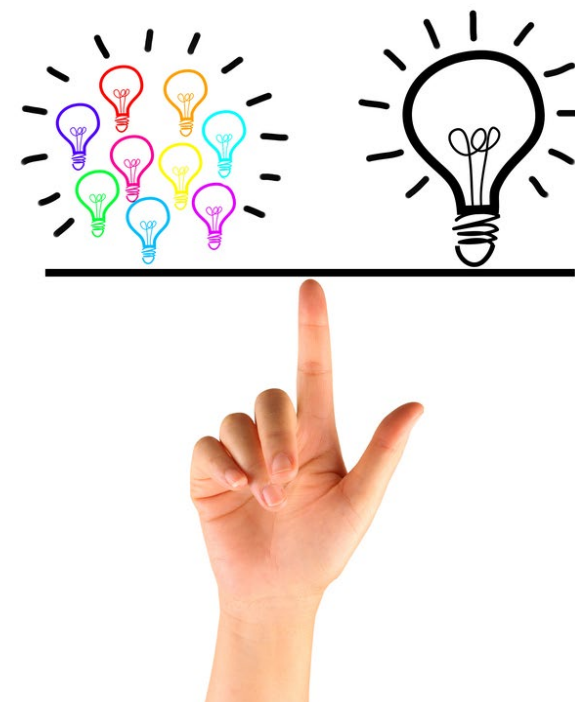
# Social news

12 January 2022



# General summary

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# Salary parameters on 1 January 2022





# Minimum wage and upper limit

## Minimum wage on 1 January 2022

- Hourly rate: €10.57
- Gross monthly minimum wage (35h): €1,603.12

## Guaranteed minimum on 1 January 2022

- €3.76

## Upper social security limit for employment periods after 1 January 2022 (level unchanged compared with 2021)

- Upper monthly limit: €3,428 (or €41,136 per year)
- Upper daily limit: €189
- Upper hourly limit: €26

## Minimum trainee payment

- €3.90 per hour of placement completed (15% of hourly upper social security limit)



## Benefit in kind (food)

### ■ Benefit in kind (food)

- ✓ €5 per meal
  - For employees who eat in canteens, company or shared company restaurants, this benefit may be overlooked if the employee's profit share is equal to at least 50% of the benefit in kind for meals (€2.5 per meal)
- ✓ For HCR: €3.76 per meal
- ✓ Corporate officers and directors have also been able to take advantage of the fixed-rate valuation of the benefit in kind for food applicable to their employees since 1 January 2020



# Benefit in kind (accommodation)

- **Benefit in kind (accommodation)**
  - ✓ The benefit in kind for accommodation is calculated on a monthly basis according to the gross monthly salary
    - The ancillary benefits (water, gas, electricity, heating and garage) are included in the fixed rate

Gross monthly salary	For 1 room	Per main room (if there are several rooms)
Less than €1,714.00	€72.30	€38.70
Between €1,714 and €2,056.79	€84.40	€54.20
Between €2,056.80 and €2,399.59	€96.30	€72.30
Between €2,399.60 and €3,085.19	€108.30	€90.20
Between €3,085.20 and €3,770.79	€132.70	€114.40
Between €3,770.80 and €4,456.39	€156.60	€138.20
Between €4,456.40 and €5,141.99	€180.80	€168.50
Greater than or equal to €5,142	€204.70	€192.60

## Benefit in kind (vehicle)

### ■ Vehicle owned by the employer

#### ✓ Fixed rate valuation

Annual fixed rate	Vehicle purchased within the last 5 years	Vehicle purchased More than 5 years ago
Fuel not covered by the employer	9 % of purchase cost	6 % of purchase cost
Fuel covered by the employer	9 % of purchase cost + actual cost (based on invoices) of fuel used for personal reasons or 12 % of purchase cost	6 % of purchase cost + actual cost (based on invoices) of fuel used for personal reasons or 9 % of purchase cost

#### ✓ Actual valuation

Actual expenses (annual valuation)	Vehicle purchased within the last 5 years	Vehicle purchased More than 5 years ago
Fuel not covered by the employer	20 % of purchase cost incl. tax + insurance + maintenance costs = A	10 % of purchase cost incl. tax + insurance + maintenance costs = A
	<b>To calculate the benefit in kind (B)</b> = A x number of km covered for personal reasons ÷ total number of km covered by the vehicle in the same period	
Fuel covered by the employer	B + actual cost of fuel used for personal reasons	B + actual cost of fuel used for personal reasons

# Benefit in kind (vehicle)

- **Leased vehicle with or without purchase option**

- ✓ Fixed price valuation

Annual fixed rate		
Fuel not covered by the employer	30 % of overall annual lease cost (lease, maintenance, insurance) (1)	
Fuel covered by the employer	Equivalent to 30 % of overall annual lease cost (lease, maintenance, insurance) plus actual cost (based on invoices) of fuel used for personal reasons. (1)	Equivalent to 40 % of overall annual lease cost (lease, maintenance, insurance and overall cost of fuel used for professional and personal reasons). (1)
(1) The valuation obtained is capped at a level corresponding to the rule applying for purchased vehicles, with the vehicle reference price being the purchase price of the vehicle including tax paid by the leasing company, including a discount of up to 30 % of the price recommended by the manufacturer for the sale of the vehicle on the starting date of the contract.		

- ✓ Actual valuation

Actual expenses (annual valuation)	
Fuel not covered by the employer	overall annual leasing cost + maintenance + insurance = A
	<b>To calculate the benefit in kind (B)</b> = A x number of km covered for personal reasons ÷ total number of km covered by the vehicle in the same period
Fuel covered by the employer	B + actual cost of fuel used for personal reasons





# Benefit in kind (electric vehicles only)

- **Benefit in kind for vehicles running exclusively on electrical energy (between 1 January 2020 and 31 December 2022)**
  - ✓ The electricity costs paid by the employer are not included in the calculation of the benefit in kind
  - ✓ A 50 % discount is to be applied to the overall benefit in kind
    - This discount is capped at €1,800 per year

EXAMPLES			
	Actual calculated expenses	Expenses calculated on the basis of a fixed rate	Expenses calculated on the basis of a fixed rate
Total amount of costs	Leased vehicle lease cost: €3,000 /year. Maintenance: €1,000 /year. Insurance: €1,000 /year. Total: €5,000 /year.	Purchased vehicle: € 20,000 and less than 5 years old. The fixed rate applied is 9 % of purchase cost $9\% \times 20,000 = €1,800$ .	Leased vehicle: overall annual cost (lease, maintenance and insurance): €12,000 /year. The fixed rate applied is 30 % of the overall annual cost: $12,000 \times 30\% = €3,600$ .
Calculation of the discount	Application of the 50 % discount: $5,000 \times 50\% = €2,500$ . Discount capped at €1,800 /year.	Application of the 50 % discount: $1,800 \times 50\% = €900$	Application of the 50 % discount: $3,600 \times 50\% = €1,800$ .
Benefit in kind	Value of the benefit in kind: $5,000 - 1,800 = €3,200$ .	Value of the benefit in kind: $1,800 - 900 = €900$	Value of the benefit in kind: $3,600 - 1,800 = €1,800$ .
Exclusions	Electricity costs are not included.	Electricity costs are not included.	Electricity costs are not included.

# Minimum wage for apprentices 2022

Apprenticeship contract concluded since 1 January 2019 Salary as a percentage of the minimum wage in Euros (based on 35h)			
Age of the apprentice	1st year	2nd year	3rd year
16 and 17 years	27 % (€432.84)	39 % (€625.22)	55 % (€881.71)
18 to 20 years	43 % (€689.34)	51 % (€817.59)	67 % (€1,074.09)
21 to 25 years	53 % (1) (€849.65)	61 % (1) (€977.90)	78 % (1) (€1,250.43)
26 years and over	100 % (1), regardless of the year of the apprenticeship (€1,603.12)		
(1) Percentage of the contractual minimum if this results in a higher amount			

# Minimum wage for professional training contract

Professional training contract		
Salary as a percentage of the minimum wage in Euros (based on 35h)		
Age of the employee	Employee with at least a vocational baccalaureate or equivalent professional diploma or certificate	Other
Under 21 years	65 % (€1,042.03)	55 % (€881.71)
21 to 25 years	80 % (€1,282.49)	70 % (€1,122.18)
26 years and over	100 % (€1,603.12) or 85 % of the contractual minimum (if higher)	

# Daily social security allowances

## Sickness

- Gross: 50% of the daily reference salary capped at 1.8 times the minimum wage (gross salary for the past 3 months divided by 91.25)
  - Maximum amount: €47.43
- CSG (general social contribution) deducted at a rate of 6.20% and CRDS (social debt reimbursement) at a rate of 0.5%

## Maternity

- Gross: daily reference salary capped at the maximum social security amount after deducting a fixed rate of 21% (gross salary for the past 3 months divided by 91.25 minus 21%)
  - Maximum amount: €89.03
- CSG (general social contribution) deducted at a rate of 6.20% and CRDS (social debt reimbursement) at a rate of 0.5%

## Accident at work

- Gross: 60% of the daily reference salary for the first 28 days of absence and 80% from the 29th day (gross salary for the past month divided by 30.42, with this amount being capped at €343.07)
  - The daily allowance paid is capped at the daily reference salary minus a fixed rate of 21% (net daily earnings)
  - Maximum amount: €205.84 for the firsts 28 days and €274.46 from the 29th day
- CSG (general social contribution) deducted at a rate of 6.20% and CRDS (social debt reimbursement) at a rate of 0.5%



## Professional costs

### ■ Meal costs 2022

- ✓ Restaurant meal for an employee on a business trip: €19.40
- ✓ Meal outside the work place (but not in a restaurant) for an employee on a business trip: €9.50
- ✓ Meal in the work place: €6.80

### ■ Long-distance travel costs 2022

	Meal	Bed and breakfast	
		Paris and departments of Hauts-de-Seine (92), Seine-Saint-Denis (93) and Val-de-Marne (94)	Other departments
For the first 3 months	€19.40	€69.50	€51.60
Between the 3rd and 24th months	€16.50	€59.10	€43.90
Between the 24th and 72nd months	€13.60	€48.70	€36.10

## ■ Meal vouchers

- ✓ The maximum employer's contribution to meal vouchers amounted to €5.69 on 01/01/2022
  - The contribution must amount to between 50% and 60% of the voucher value
- ✓ In the context of the Covid-19 pandemic
  - The maximum meal voucher value was increased to €38 per day and they could be used on Sundays and public holidays in restaurants, hotel restaurants or associated bars.
    - This provision is applicable until 28 February 2022

# Seizure of salary

## ■ Scale of seizable portions as of 1 January 2022

- ✓ A sum equal to the fixed rate of RSA (in-work welfare benefit) for a single person must be granted to the employee in all cases (i.e. €565.34 per month)
- ✓ The seizable portion is calculated after the deduction of social security contributions and the PAS (withholding tax)

Annual salary tranche (without dependants) (1)	Monthly salary tranche (without dependants) (1)	Seizable portion
Up to €3,940	Up to €328.33	1/20
Between €3,940 and €7,690	Between €328.33 and €640.83	1/10
Between €7,690 and €11,460	Between €640.83 and €955.00	1/5
Between €7,690 and €11,460	Between €955.00 and €1,266.67	1/4
Between €15,200 and €18,950	Between €1,266.67 and €1,579.17	1/3
Between €18,950 and €22,770	Between €1,579.17 and €1,897.50	2/3
In excess of €22,770	In excess of €1,897.50	Total

(1) The thresholds determined above are to be increased by an amount of €1,520 (annual scale) or €126.66 (monthly scale) for each dependent of the employee based on supporting documentation



# Social security payments

Payments	Basis	Employee's share 01/01/2022	Employer's share 1 January 2022
Sickness / Maternity Insurance - Disability - Death	Total salary	1.50% in Alsace –Moselle up until 30/03/22 and 1.30% after 01/04/22	7% if annual salary ≤ 2.5 minimum wage 13% if annual salary > 2.5 minimum wage
Pension insurance	Total salary Maximum amount (€3,428)	0.40 % 6.90 %	1.90 % 8.55 %
Family allowance	Total salary		3.45% if annual salary ≤ 3.5 minimum wage 5.25% if annual salary > 3.5 minimum wage
Accidents at work	Total salary		Variable
Long-term care insurance	Total salary		0.30 %
Housing aid fund (50 or more employees)	Total salary		0.50 %
Housing aid fund (fewer than 50 employees)	Maximum amount (€3,428)		0.10 %
Mobility allowance (11 or more employees)	Total salary		Variable
Contribution to social dialogue	Total salary		0.016 %
Corporate contribution	Additional ded. emp. share + contractual termination comp. exempt from social security payments  Employer's share of additional welfare payments: Co. with 11 or more employees		20.00 %  8.00 %
CSG non-deductible	Salary (with 1.75% discount of fraction < 4 withholding tax) + employer's share, welfare and mutual fund + additional pension	2.40 %	
CSG deductible		6.80 %	
CRDS non-deductible		0.5 %	



# Unemployment payments

Payments	Basis	Employee's share 01/01/2022	Employer's share 1 January 2022
Unemployment insurance	Tranche A and Tranche B (up to €13,712)	NA	4.05 %
AGS (wage guarantee scheme)	Tranche A and Tranche B (up to €13,712)		0.15 %



**NB:** For employers with at least 11 employees in certain sectors of activity, a bonus-malus system will apply to unemployment insurance payments as of 1 September 2022.  
The unemployment payment may therefore be between 3% and 5.05%.

# AGIRC – ARRCO payments

Contributions as at 01/01/2022					
	Tranches	Contractual rate	Actual rate	Breakdown	
				Employee's share	Employer's share
Supplementary pension	Tranche 1 (€0 to €3,428)	6.20 %	7.87 %	3.15 %	4.72 %
	Tranche 2 (€3,428 to €27,424)	17 %	21.59 %	8.64 %	12.95 %
General balance contribution (CEG) (all employees)	Tranche 1 (€0 to €3,428)		2.15 %	0.86 %	1.29 %
	Tranche 2 (€3,428 to €27,424)		2.70 %	1.08 %	1.62 %
Technical balance contribution (employees remunerated in excess of maximum amount)	Tranches 1 + 2 (€0 to €27,424)		0.35 %	0.14 %	0.21 %
APEC (Executives only)	Tranche A and B (€0 to €13,712)		0.06 %	0.024 %	0.036 %



**Note for apprentices:** Since 1 January 2021, employers have no longer been liable for AGIRC-ARRCO employee contributions on the fraction of exempt apprentice salaries (79 % of the minimum wage) even if they contribute to the supplementary pension on the basis of a rate exceeding the compulsory rate.

# Welfare payments and health costs

- **Minimum welfare payment for executives**

- ✓ 1.50% tranche A (€0 to €3,428) employer's share

- **Other obligations (college and rates):**

- ✓ According to contractual provisions

And/Or

- ✓ According to additional systems introduced within the company

- Conditions to be respected in order to benefit from exemption from social security contributions (contract, company agreement or unilateral decision, proof of dispensation, compliance with limits, etc.)



## Taxes based on salaries

Payments	Basis	Employee's share 01/01/2022	Employer's share 01/01/2022
Apprenticeship tax	Total salary		0.68% (Alsace –Moselle 0.44%)
Training contribution Company < 11 employees Company ≥ 11 employees CPF/CDD supplement (personal training account/ fixed-term contracts)	Total salary Total salary Fixed-term contract salary		0.55 % 1.00 % 1.00 %
Construction participation (Companies ≥ 50 employees)	Total salary		0.45 %
Payroll tax Electronic declaration only (Discount for non-profit-making organisations: €21,381)	Annual salary ≤ €8,133 > €8,133 and ≤ €16,237 > €16,237		Rate 4.25 % Rate 8.50 % Rate 13.60%



## Professional Training Contributions / Apprenticeship Tax

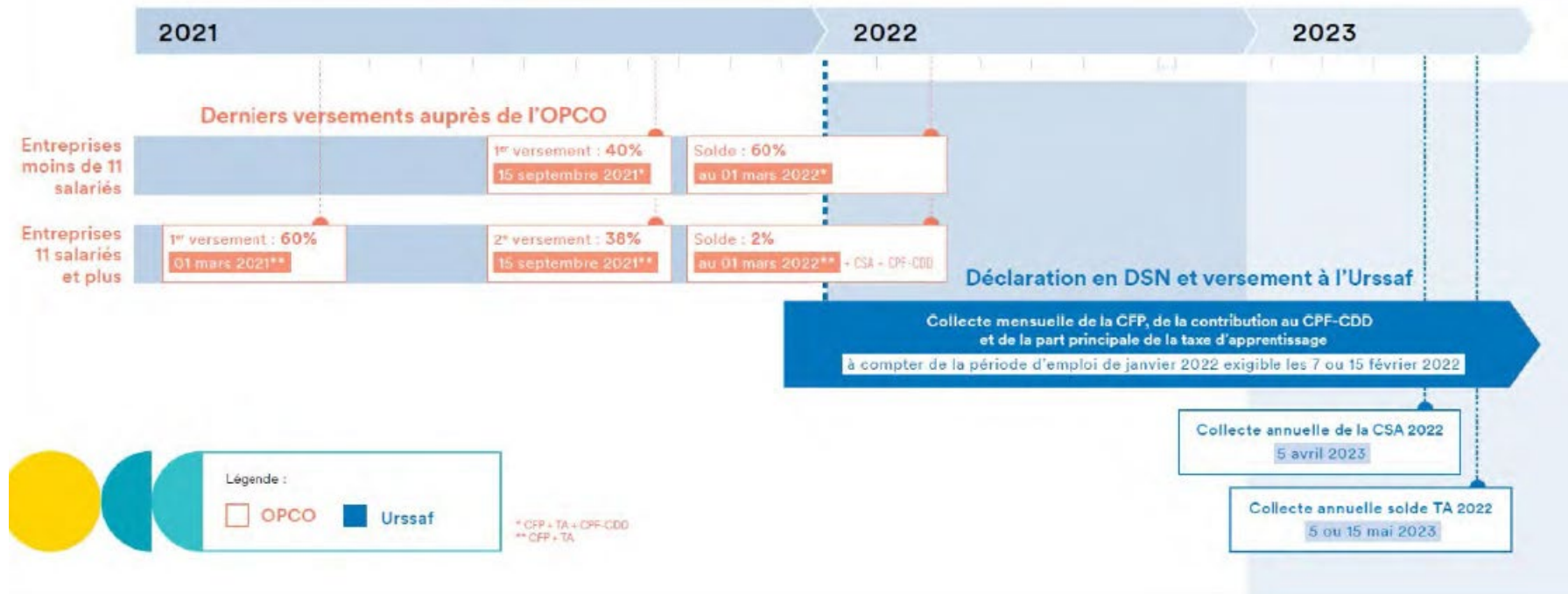
- **Implementation of the transfer on 1 January 2022 of the collection of statutory professional training and apprenticeship contributions to the Urssaf network and MSA funds.**
  - ✓ As of 1 January 2024, the collection of contractual professional training and social dialogue contributions may be transferred to the Urssaf at the decision of the professional branches concerned.
- **Payment by monthly instalments of professional training contributions, CPF-CDD and major share of apprenticeship tax (0.59% of the wage bill)**
  - ✓ Annual collection of apprenticeship tax balance (0.09% of the wage bill) and additional apprenticeship contribution maintained in non-calendar financial year (company with at least 250 employees).
- **Integration of the declaration of contributions in DSN (nominative social declaration).**
- **Contributions on 2021 salaries are still managed by OPCO (skills operators)**
  - ✓ The final collection will be made by the Opco before 1 March 2022 on statutory contributions payable on the wage bill for 2021
    - The apprenticeship tax balance (0.09%) on the 2021 wage bill will be paid before 31 May 2022 directly by companies to the beneficiary organisations (excluding Alsace-Moselle) (2022 Finance Act)

# Professional Training Contributions / Apprenticeship Tax



## Calendrier des versements de formation professionnelle et taxe d'apprentissage

(ne concerne pas les contributions conventionnelles et versements volontaires qui demeurent de la compétence des OPCO)



NB : calendrier hors solde de la TA sur masse salariale 2021 versé avant le 31 mai 2022 directement par les entreprises aux établissements bénéficiaires



# General reduction in employer's contributions

- **The general reduction in employer's contributions for 2022 covers the following employer's contributions for the minimum wage:**
  - ✓ Health insurance (7%)
  - ✓ Pension insurance (8.55% +1.90%),
  - ✓ Family allowance (3.45%),
  - ✓ Housing aid (0.10% or 0.50%),
  - ✓ Supplementary pension (6.01%)
  - ✓ Unemployment insurance (4.05%)
  - ✓ Accident at work (**0.59% compared with 0.70% in 2021**)
  - ✓ Long-term care insurance (0.30%)
  
- **General calculation formula**
  - ✓  $C = (T/0.6) \times [(1.6 \times \text{annual minimum wage/gross annual salary}) - 1]$ 
    - T = 0.3195 with housing aid of 0.10%
    - T = 0.3235 with housing aid of 0.50%
  
- **In the case of exceptional AGIRC-ARRCO distribution or special rates**
  - ✓ The employer's share taken into account in the coefficient T will have to be adjusted, but within 2 limits
    - The employer's share must not exceed 6.01 points (absolute limit)
    - Distributions derogating from the 60/40 rule will be taken into account up to a maximum limit of 60% under the employer's responsibility

# General reduction in employer's contributions

## ■ Calculation formula: case of drivers carrying goods

✓ “Long-haul” or “long-distance” drivers, 43 hours per week:

- $C = (T/0.6) \times [(1.6 \times 45/35 \times \text{annual minimum wage/gross annual salary}) - 1]$

✓ “Short-distance” drivers (except courier drivers and security staff), 39 hours per week:

- $C = (T/0.6) \times [(1.6 \times 40/35 \times \text{annual minimum wage/gross annual salary}) - 1]$

## ■ Calculation formula: salaries covered by the paid holiday fund

- $C = (T/0.6) \times [(1.6 \times \text{annual minimum wage/gross annual salary}) - 1] \times 100/90$

## ■ Calculation formula: temporary workers

- $C = (T/0.6) \times [(1.6 \times \text{annual minimum wage/gross annual salary}) - 1] \times 1.1$



# General reduction in employer's contributions

- **Case of companies applying a specific fixed-rate deduction for professional costs (construction workers, journalists, models, sales representatives, etc.)**

- ✓ The total general reduction of social security contributions calculated on the discounted gross amount must not exceed 130% of the total reduction calculated without applying the discount

- **Example**

	Salary of €2,000 gross per month, specific fixed-rate deduction of 20 %, professional costs of €100, housing aid of 0.10 %	
	Calculation with DFS	Calculation without DFS
Gross salary Social security	$(2\,000 + 100) \times 0.8 = €1,680$	€2,000
Reduction coefficient	$(0.3195/0.6) \times [(1.6 \times 10.57 \times 151.67/1680) - 1] = 0.2805$	$(0.3195/0.6) \times [(1.6 \times 10.57 \times 151.67/2000) - 1] = 0.1504$
Reduction	$1,680 - 0.2805 = €471.24$	$€2,000 \times 0.1504 = 300.80€$
Total authorised reduction	$€300.80 \times 130 \% = €391.04$	
Total reduction applied	€391.04	
	Capping means that the employer loses a reduction of $€471.24 - €391.04 = €80.20$	



# Withholding tax

## ■ New neutral rate table applicable on 1 January 2022

Monthly withholding basis			Rate
Tax payers other than those residing in French overseas territories	Tax payers residing in Guadeloupe, Martinique and Réunion	Tax payers residing in Guyana and Mayotte	
< €1,440	< €1,652	< €1,769	0 %
≥ €1,440 and < €1,496	≥ €1,652 and < €1,752	≥ €1,769 and < €1,913	0.50 %
≥ €1,496 and < €1,592	≥ €1,752 and < €1,931	≥ €1,931 and < €2,133	1.30 %
≥ €1,592 and < €1,699	≥ €1,931 and < €2,108	≥ €2,133 and < €2,404	2.10 %
≥ €1,699 and < €1,816	≥ €2,108 and < €2,328	≥ €2,404 and < €2,497	2.9 %
≥ €1,816 and < €1,913	≥ €2,328 and < €2,455	≥ €2,497 and < €2,583	3.50 %
≥ €1,931 and < €2,040	≥ €2,455 and < €2,540	≥ €2,583 and < €2,667	4.1 %
≥ €2,040 and < €2,414	≥ €2,540 and < €2,794	≥ €2,667 and < €2,963	5.3 %
≥ €2,414 and < €2,763	≥ €2,794 and < €3,454	≥ €2,963 and < €4,089	7.5 %
≥ €2,763 and < €3,147	≥ €3,454 and < €4,420	≥ €4,089 and < €5,292	9.9 %
≥ €3,147 and < €3,543	≥ €4,420 and < €5,021	≥ €5,292 and < €5,969	11.9 %
≥ €3,543 and < €4,134	≥ €5,021 and < €5,816	≥ €5,969 and < €6,926	13.8 %
≥ €4,134 and < €4,956	≥ €5,816 and < €6,968	≥ €6,926 and < €7,620	15.8 %
≥ €4,956 and < €6,202	≥ €6,968 and < €7,747	≥ €7,620 and < €8,441	17.9 %
≥ €6,202 and < €7,747	≥ €7,747 and < €8,805	≥ €8,441 and < €9,796	20 %
≥ €7,747 and < €10,752	≥ €8,805 and < €12,107	≥ €9,796 and < €13,179	24 %
≥ €10,752 and < €14,563	≥ €12,107 and < €16,087	≥ €13,179 and < €16,764	28 %
≥ €14,563 and < €22,860	≥ €16,087 and < €24,554	≥ €16,764 and < €26,866	33 %
≥ €22,860 and < €48,967	≥ €24,554 and < € 53,670	≥ €26,866 and < €56,708	38 %
≥ €48,967	≥ €53,670	≥ €56,708	43 %

### ■ Weather-related unemployment contributions from 01/04/2021 to 31/03/2022

- ✓ 0.68% of the total salary for structural and civil engineering companies (compared with 0.74% previously).
- ✓ 0.13% for other companies (compared with 0.15% previously).
- ✓ The total discount to be deducted from the total salary used as a basis for the calculation of the contribution owed by employers to paid holiday funds is €82,000.

### ■ Contribution to the OPPBTP for 2022

- ✓ 0.11% of the total amount of salaries paid by the employer
  - Including the total amount of holiday pay for which a contribution is received by paid holiday funds.
- ✓ The hourly reference salary used to calculate the contribution payable for temporary workers amounts to:
  - €13.36 per hour including the compensatory allowance for paid holidays.

# Measures linked to the pandemic



# Exemptions from charges

## ■ Nightclubs

- ✓ Planned closure between 10 December 2021 and 23 January 2022
  - This concerns dance halls classified as type P
- ✓ Reintroduction of “Covid 2” payment and exemption assistance measures (20%)
  - Employment periods of November and December 2021
  - Companies with fewer than 250 employees

Decree 2021-1956 of 31 December 2021, OJ 1 January

## ■ Covid 2 and Covid 3 payment assistance

- ✓ The payment assistance balance may be allocated to the social security payments and contributions due for 2022

Social Security Financing Act 2022



## Partial activity

### ■ Measures provided for in the labour code

- ✓ Compensation for the equivalent hours lost for the sectors and jobs concerned.
- ✓ Compensation for structural overtime lost when it is included in the volume of an individual agreement for a fixed number of hours or collective working time of more than 35 hours provided for in accordance with a collective agreement or convention.
- ✓ The calculation rules for compensable hours for employees as a fixed number of days per year
- ✓ The compensation rules for employees with apprenticeship or professional training contracts
- ✓ The opening up of partial activity to senior activities in the event of the temporary closure of all or part of their organisation (but not in the case of a reduction in working hours)
- ✓ The availability of partial activity for employees who are not subject to legal or contractual provisions relating to working time
  - Sales representatives, home workers, entertainment workers, models, freelance journalists, share fishermen, etc.

## Partial activity

### ■ Measures extended until 31/12/2022

- ✓ Application of minimum monthly salary (RMM) to part-time and temporary employees.
- ✓ The introduction of partial activity required for protected employees (without their agreement being required), provided that it affects all the employees within the company, organisation, department or workshop to which the individual concerned is allocated or assigned to the same extent.
- ✓ Non-application of the rule providing for an increase in the partial activity allowance in the case of training.
- ✓ Extension of the transitional social regime of additional allowances
- ✓ Eligibility for the partial activity regime of employees working on national territory for foreign companies which do not have a base in France, when the employer is subject to social security payments and contributions for their employees on a legal or contractual basis and is obliged to subscribe to unemployment insurance under French legislation.



## Partial activity

- **Companies eligible for a partial activity allowance calculated at a rate of 70% up until 31/01/2022**
  - ✓ Companies whose main activity involves welcoming the public which have been administratively closed in part or in their entirety.
    - This category concerns in particular activities which have been restricted since 3 January 2022
      - Public access buildings subject to indicators for large events, public access buildings subject to seating requirements, public access buildings subject to the banning of eating and drinking whilst standing in cafés, bars and restaurants, public access buildings affected by the banning of the sale and consumption of food and drinks.
  - ✓ Establishments situated in a local district subject to particular restrictions on the conditions for carrying out an economic activity and the movement of people adopted in the context of the health crisis
    - If they are affected by a reduction in turnover of at least 60%
      - Unchanged
  - ✓ The most affected companies in protected and related sectors
    - If they are affected by a reduction in turnover of at least 65 % compared with 80% previously
      - This 65% limit has been applicable since 01/12/2021

Decrees 2021-1816 and 2021-1817 of 27 December 2021, OJ of 28



# Partial activity

Compensation up until 31/01/2022				
	General case	Highly affected sectors and associated sectors	Highly affected sectors and associated sectors with a reduction in turnover in 2021 or 2022	Total or partial administrative closures, Local health restrictions
<b>Employee compensation</b>	<ul style="list-style-type: none"> <li>- 60 % of the gross hourly reference salary withheld up to a maximum of 4.5 x minimum wage</li> <li>- Minimum of €8.37 per hour since 01/01/22 (€8.30 before that date)*</li> </ul>	<ul style="list-style-type: none"> <li>-60 % of the gross hourly reference salary withheld up to a maximum of 4.5 x minimum wage (since 01/09/21).</li> <li>- Minimum of €8.37 per hour since 01/01/22 (€8.30 before that date)*</li> </ul>	<ul style="list-style-type: none"> <li>- 70 % of the gross hourly reference salary withheld up to a maximum of 4.5 x minimum wage.</li> <li>- Minimum of €8.37 per hour since 01/01/22 (€8.30 before that date)*</li> </ul>	<ul style="list-style-type: none"> <li>- 70 % of the gross hourly reference salary withheld up to a maximum of 4.5 x minimum wage</li> <li>- Minimum of €8.37 per hour since 01/01/22 (€8.30 before that date)*</li> </ul>
The net compensation paid by the employer to the employee must not exceed the normal net hourly salary				
<b>Employer compensation</b>	<ul style="list-style-type: none"> <li>- 36 % of the gross hourly reference salary withheld up to a maximum of 4.5 x minimum wage.</li> <li>- Minimum of €7.53 per hour since 01/01/22 (€7.47 before that date)*</li> </ul>	<ul style="list-style-type: none"> <li>- 36% of the gross hourly reference salary withheld up to a maximum of 4.5 x minimum wage (since 01/09/21).</li> <li>- Minimum of €7.53 per hour since 01/01/22 (€7.47 before that date)*</li> </ul>	<ul style="list-style-type: none"> <li>- 70% of the gross hourly reference salary withheld up to a maximum of 4.5 x minimum wage.</li> <li>- Minimum of €8.37 per hour since 01/01/22 (€8.30 before that date)*</li> </ul>	<ul style="list-style-type: none"> <li>- 70 % of the gross hourly reference salary withheld up to a maximum of 4.5 x minimum wage.</li> <li>- Minimum of €8.37 per hour since 01/01/22 (€8.30 before that date)*</li> </ul>

\* The minimum salary applies apart from in the specific cases of apprenticeships and professional training contracts

### ■ Compensation for vulnerable employees and child care up until 31/07/2022

#### Compensation paid to the employee

- 70 % of the gross hourly reference salary withheld up to a maximum of 4.5 x minimum wage
- Minimum of €8.37 per hour, except employees who are paid as a percentage of the minimum wage (€8.30 before that date)

#### Reimbursement to the employer

- 70 % of the gross hourly reference salary regardless of the sector of activity
- Minimum of €8.37 per hour, except employees who are paid as a percentage of the minimum wage (€8.30 before that date)

# Partial activity

## ■ Maximum authorisation period for partial activity

- ✓ For companies submitting preliminary authorisation requests for partial activity roles for their employees between 1 January and 31 March 2022
  - Periods of partial activity between 1 July and 31 December 2021 are not taken into account for the calculation of the maximum authorisation period

Decree 2021-1816 of 27 December 2021, OJ 28

# Exceptional work stoppages

## Social security compensation conditions applicable up until 31/12/2022

- The conditions for entitlement to the right to IJSS (daily social security allowances) are not applicable
- The 3-day deferral period is not applicable
- The stoppages are not taken into account in the calculation of the maximum IJSS payment periods

## Employer compensation conditions applicable up until 31/07/2022

- Without seniority condition
- Without 7-day deferral period
- The compensation periods during the twelve months prior to the starting date of the work stoppage concerned and the compensation periods associated with this stoppage are not taken into account for the calculation of the total compensation period during the twelve-month period
- These provisions also apply to employees working at home, seasonal employees, casual employees and temporary employees

# The other provisions



- **New information to be included on the pay slip as of 1 January 2022, concerning the fiscal block**
  - ✓ Concerning the net taxable income
    - The total amount of net taxable income
      - Reference often included already on pay slips, but was not compulsory.
    - The total amount of net taxable income for overtime and extra hours exempt from income tax
      - Equivalent to the total gross salary for tax-free hours minus the deductible share of CSG.
    - These new references are to be included both for the wage concerned and as a total annual amount.
  - ✓ Concerning the withholding tax
    - Indication of the withholding tax deducted as a total annual amount
  - ✓ Amendment of the "Employer contribution exemptions" line
    - New heading: "Contribution exemptions, caps and reductions"
    - Indication of a salary value (content to be specified)

Order of 23 December 2021, OJ of 30, text n° 64

# Pay slips

Cotisations et contributions sociales	Base	Taux salarial	Part salarié	Part employeur
<b>SANTÉ</b>				
Sécurité Sociale - Maladie Maternité Invalidité Décès	Valeur	Valeur	Valeur	Valeur
Complémentaire Santé	Valeur	Valeur	Valeur	Valeur
Complémentaire Incapacité Invalidité Décès	Valeur	Valeur	Valeur	Valeur
<b>ACCIDENTS DU TRAVAIL-MALADIES PROFESSIONNELLES</b>	Valeur			Valeur
<b>RETRAITE</b>				
Sécurité Sociale plafonnée	Valeur	Valeur	Valeur	Valeur
Sécurité Sociale déplafonnée	Valeur	Valeur	Valeur	Valeur
Complémentaire Tranche 1	Valeur	Valeur	Valeur	Valeur
Complémentaire Tranche 2	Valeur	Valeur	Valeur	Valeur
Supplémentaire	Valeur	Valeur	Valeur	Valeur
<b>FAMILLE</b>	Valeur			Valeur
<b>ASSURANCE CHÔMAGE</b>	Valeur	Valeur	Valeur	Valeur
Apec	Valeur	Valeur	Valeur	Valeur
<b>AUTRES CONTRIBUTIONS DUES PAR L'EMPLOYEUR</b>				Valeur
<b>COTISATIONS STATUTAIRES OU PRÉVUES PAR LA CONVENTION COLLECTIVE</b>			Valeur	Valeur
CSG déductible de l'impôt sur le revenu	Valeur	Valeur	Valeur	
CSG/CRDS non déductible de l'impôt sur le revenu	Valeur	Valeur	Valeur	
<b>EXONERATIONS, ECRETEMENTS ET ALLEGEMENTS DE COTISATIONS</b>			Valeur	Valeur
<b>TOTAL DES COTISATIONS ET CONTRIBUTIONS</b>			<b>Valeur</b>	<b>Valeur</b>
<b>NET A PAYER AVANT IMPOT SUR LE REVENU</b>				<b>Valeur</b>
dont évolution de la rémunération liée à la suppression des cotisations salariales chômage et maladie				Valeur
<b>Impot sur le revenu</b>	<b>Base</b>	<b>Taux</b>	<b>Montant</b>	<b>Cumul annuel</b>
Montant net imposable			Valeur	Valeur
Impôt sur le revenu prélevé à la source	Valeur	Valeur	Valeur	Valeur
Montant net des heures compli/suppli exonérées			Valeur	Valeur
<b>NET A PAYER AU SALARIE</b>	<b>(EN EUROS)</b>			<b>Valeur</b>
<b>TOTAL VERSÉ PAR L'EMPLOYEUR</b>	<b>(EN EUROS)</b>			<b>Valeur</b>



## Professional interview

- **The six-year interview has proven inadequate in certain cases over the past 6 years in companies with at least 50 employees**
  - ✓ The employer has to add €3,000 to the employee's personal training account (CPF)
  - ✓ Information to be provided on-line (employee's name, social security number, amount to be allocated) and payment of the sum to be made to the Caisse des Dépôts et consignations (deposits and consignment fund) at the latest by the last day of the civil quarter following the date of the six-year interview.
    - <https://www.financeurs.moncompteformation.gouv.fr>
- **However, for interviews due to take place in 2020 and 2021**
  - ✓ The deadline for payment of the contribution and transmission of information to the Caisse des dépôts et consignations is 31 March 2022.

**Decree 2021-1916 of 30 December 2021, Art. 1, 13° and Art. 4, III, OJ of 31**



# Recruitment aids

## ■ Recruitment aid for long-term job seekers with professional training contracts

- ✓ Contracts concluded between 1 November 2021 and 31 December 2022.
- ✓ Cumulative conditions to be fulfilled on the date of signing of the professional training contract:
  - To be aged 30 or over for contracts signed between 1 November 2021 and 30 June 2022.
    - This age requirement does not apply for contracts signed between 1 July and 31 December 2022
  - To be registered as a job seeker
    - and to have been registered as a job seeker and not to have been involved in any professional activity, or to have been involved in a professional activity for a maximum of 78 hours per month, during at least 12 of the past 15 months.
- ✓ Amount of aid
  - maximum of €8,000 for the first year of enforcement of the contract



## Recruitment aids

- **Exceptional aids for employers of apprentices and employees with professional training contracts established in the context of the pandemic**
  - ✓ They will be extended until 30 June 2022
  - ✓ They entitle beneficiaries, under certain conditions, for the first year of the contract to aid amounting to:
    - a maximum of €5,000 for an apprentice or employee with a professional training contract aged under 18,
    - a maximum of €8,000 for an apprentice or employee with a professional training contract aged 18 and over,
- **Outright jobs**
  - ✓ System extended for contracts concluded up until 31 December 2022.
  - ✓ Contracts reserved for individual residing in one of the priority districts for urban policy (QPV).
    - This applies to: job seekers registered with the Pôle Emploi (employment office) in category 1, 2, 3, 6, 7 or 8; parties to a professional employment security contract; or young people supported by a local mission who are not registered as job seekers.
  - ✓ Permanent contracts or fixed-term contracts for at least 6 months.
  - ✓ Aid for a full time employee: €5,000/year for 3 years for employees on permanent contracts.
    - €2,500/year for 2 years for employees on fixed-term contracts for at least 6 months.

## Professional equality index

- **All companies with at least 50 employees are required to calculate and publish a professional equality index on 1 March of each year which is intended to measure the differences between men and women.**
  - ✓ An index which is lower than 75 points will require corrective measures to be implemented within a period of 3 years subject to financial penalties.
- **The publication requirement applies from now on to all indicators and no longer simply to the overall score.**
- **The publication must be presented in a clear, visible manner on the company website**
  - ✓ As well as on the website of the Department of Labour from now on (decree pending)
- **Employers who do not obtain a score of 75 points must from now on publish their planned corrective measures in an external and internal company communication (decree pending)**
  - ✓ In addition to development targets for each indicator
- **These provisions will come into force following the publication of indicators in 2022.**

Law 2021-1774 of 24 December 2021 intended to enhance economic and professional equality

## Voluntary tips

- **Social and fiscal exemption from tips offered on a voluntary basis by customers in 2022 and 2023 for employees in contact with customers**
  - ✓ Both for tips offered directly to employees and those offered to the employer and passed on by the latter to staff in contact with customers
- **Concerns employees who receive a salary not exceeding 1.6 x the minimum wage for the calendar months concerned.**
  - ✓ The maximum amount of 1.6 x the minimum wage is calculated with reference to the minimum wage calculated on the basis of the statutory working time or the contractual working time for part-time employees
    - Increased by the amount of overtime or number of extra hours paid, without taking into account any associated surcharges.

Law 2021-1900 of 30 December 2021, OJ of 31 (Finance Act 2022)

# Contribution exemptions

## ■ Young innovative companies (JEI)

- ✓ In order to benefit from the status of JEI and exemptions from the associated charges, the company must be less than 8 years old
  - The 2022 Finance Act has changed this company age to less than 11 years

## ■ Employment areas to be revitalised (BER)

- ✓ The final establishment date in order to benefit from exemptions from charges has been extended to 31 December 2023 (instead of 31 December 2022).

## ■ Rural development zones (ZRR)

- ✓ Extension until 31 December 2023 of the interim measure allowing a certain number of communes, which were withdrawn from the ZRR classification on 1 July 2017, to remain entitled to exemptions from charges.

Law 2021-1900 of 30 December 2021, OJ of 31 (Finance Act 2022)

### ■ **DSN - Unemployment insurance certificate**

- ✓ As of 1 January 2022, the only accepted DSN declaration method for the employer's certificate is the transmission of notification of "unique employment contract termination" (FCTU)

### ■ **Official Social Security Bulletin (BOSS)**

- ✓ New "Exemptions from contributions applying to payment of overtime and extra hours" heading
  - In the section: Reductions and exemptions
    - This heading is under public consultation and will come into force on 1 February 2022.
- ✓ New "Home care exemption applied by legal entities for a so-called "vulnerable" person" heading
  - In the section: Reductions and exemptions
    - This heading is under public consultation and will come into force on 1 February 2022.

### ■ The "mobility voucher" can be used from 1 January 2022

- ✓ A specific digital, prepaid payment solution is used to cover the transport allowance and the sustainable mobility fee (as in the case of restaurant vouchers)
- ✓ The mobility voucher is issued by a specialist company which sells it to the employer.
- ✓ It can be used in service stations, bicycle shops, care share platforms, etc.

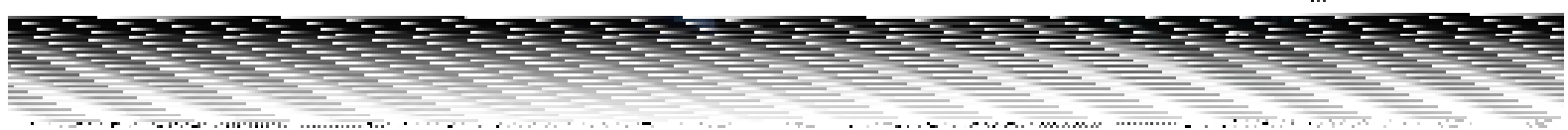
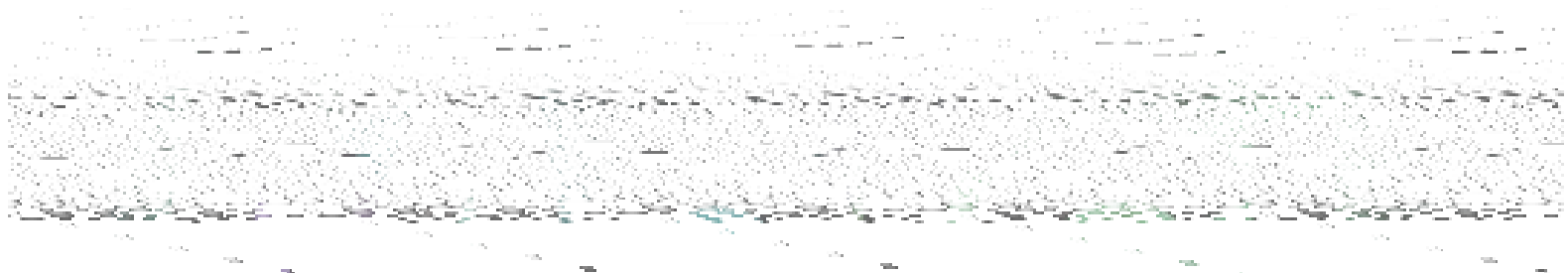
Decree 2021-1663 of 16 December 2021, OJ of 17

### ■ Gift certificates

- ✓ Increase to €250 (instead of €171.40) of the maximum exemption for gift certificates offered to employees for Christmas 2021
  - In order to benefit from this measure, the certificates must be given to the employees by 31 December 2021 at the latest.
  - However, the maximum exemption of €250 may be applied for gift certificates given by 31 January 2022 at the latest to allow leeway for CSE and employers who have not been able to issue them before that date.

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**Thank you for your attention**