

2018: A new payslip, easier to understand!

2018: Un nouveau bulletin de paie, plus simple et compréhensible

Since January 1, 2018, all employers have been required to implement a new payroll template. This obligation already concerns companies with more than 300 employees since 1 January 2017.

Depuis le 1^{er} janvier 2018, tous les employeurs devront mettre en place un nouveau modèle de bulletin de paie. Cette obligation concerne déjà les entreprises de plus de 300 salariés depuis le 1^{er} janvier 2017.

NATIONAL INSURANCE MONTHLY EARNING LIMITS (gross wage / month)

= Plafonds mensuels de la sécurité sociale (salaire brut/mois)

Tranche A	de 0€ à 3311€
Tranche B	de 3311.01 à 13244€
Tranche C	de 13244.01€ à 26488€
Tranche 1	de 0€ à 3311€
Tranche 2	de 3311.01€ à 9933€

NATIONAL INSURANCE SOCIAL CONTRIBUTIONS (employees) = CHARGES SOCIALES (BS = Basic Salary / Salaire de Base)

Contributions	Base de calcul mensuelle	Employee (%) (part salariale)	Employer (%) (part patronale)
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Sécurité Sociale (National Insurance) :

- Maladie / Health	BS	-	13
Maladie (Alsace-Moselle)	BS	1.50	13
- Vieillesse / Retirement	Tranche A	6.90	8.55
	BS (déplafonnée)	0.40	1.90
- Allocations Familiales	BS	-	5.25 (if BS > 3.5 SMIC)
	BS	-	3.45 (if BS ≤ 3.5 SMIC)
- Accident Travail	BS	Variable	Variable
- Contribution solidarité	BS	-	0.30

Assedic (unemployment) :

- Cotation chômage (til 30.09)	Tranche A+B	0.95	4.05
<small>À partir du 1er Octobre 2018</small>	Tranche A+B	-	4.05
- AGS (FNCS)	Tranche A+B	-	0.15

APEC (Cadres only)	Tranche A+B	0.024	0.036
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Retraite complémentaire (retirement) :

- CET	Tranche A+B+C	0.13	0.22
- Ensemble du personnel -ARRCO	Tranche A	3.10	4.65
- Cadres AGIRC	Tranche B	7.80	12.75
	Tranche C	7.80	12.75
- AGFF Cadre	Tranche A	0.80	1.20
	Tranche B	0.90	1.30
	Tranche C	0.90	1.30
Life Insurance / Cadres	Tranche A	-	1.50 minimum

FNAL - 20employees	Tranche A	-	0.10
20 employees or +	BS	-	0.50

CSG déductible	98.25 %*	6.8	-
CSG non déductible	98.25%*	2.40	-
CRDS non déductible	98.25%*	0.50	-

* 98.25% of Basic Gross Salary + overtime worked + Employer contributions of Prévoyance (Life Insurance+ Income Protection)+ Employer contributions of Mutuelle (Complementary Health Schemes).

IMPORTANT - News 2018-2019:

=> Tax withholding will start from January 2019.

The withholding tax rate that will apply from January 2019 will be determined by the tax authorities in April-May 2018.

Le prélèvement à la source s'appliquera à partir de Janvier 2019

Le taux du prélèvement à la source qui s'appliquera sur les revenus à partir de janvier 2019 sera déterminé par le fisc en avril-mai 2018.

=> A merger of the ARRCO and AGIRC plans has been announced for January 1, 2019.

Une fusion des régimes de l'ARRCO et L'AGIRC a été annoncée pour le 1er Janvier 2019.

AMAPs (Approved Mileage Allowance Payments) - 2018 BAREME POUR NOTES DE FRAIS KILOMETRIQUES 2018

d = km done / distance parcourue en km.

Fiscal Category	d < 5 000 km per year (€)	5 001 à 20 000 km per year	d ≥ 20 001 km per year (€)
<3 CV	d x 0.41/km	[(d x 0.245) + 824]/d	d x 0.286
4 CV	d x 0.493 /km	[(d x 0.277) + 1082]/d	d x 0.332
5 CV	d x 0.543 /km	[(d x 0.305) + 1188]/d	d x 0.364
6 CV	d x 0.568 /km	[(d x 0.320) + 1244]/d	d x 0.382
7 CV and more	d x 0.595/km	[(d x 0.337) + 1288]/d	d x 0.401

MINIMUM GROSS WAGE = SMIC 2018

	Smic Brut / gross	Smic Net (Approx.)
Horaire/Hour	9.88€	7.83€
Mensuel/Monthly (Based on 35H/ week)	1498.47€	1 188€

MEAL ALLOWANCES

Alternative to expenses lists

Meal Allowances rates 2018 / Indemnités forfaitaires de repas pour 2018	
Allowance rates/ Indemnités forfaitaires	Limit of tax exemption/ Limites d'exonération
Meal in restaurant / Repas au restaurant	18.60 € / meal
Meal outside the firm area/ Repas hors des locaux de l'entreprise	9.10€ / meal
Meal at work / Repas sur le lieu de travail (panier repas nuit/jour...)	6.50 € / meal

GERANT & COMPANY DIRECTORS :

Please note that social contributions are specific for this type of position. (see leaflet on Gérants Majoritaires / Directors holding more than 50% of the shares)

DEADLINES FOR SOCIAL CONTRIBUTIONS PAYMENT

= ECHEANCES DE PAIEMENT DES CHARGES SOCIALES

Since 1.01.2017 any French employer have to comply with the new procedure of social datas reporting called DSN in France. It is a new way to report payroll records. Please cf. SEDI's DSN leaflet

If you have less than 10 employees

Social contributions in France remains on a quarterly basis*, as follow:

-Jan./Feb./Mar.: before **April 15th**

-April/May/June: before **July 15th**

-July/Aug./Sept.: before **Oct. 15th**

-Oct./Nov./Dec.: before **Jan. 15th**

*Except if you option in for a monthly payment

Be aware that if you don't comply with these deadlines, heavy penalties may have to be paid!

Between 10 and 49 employees

Monthly payment on the 15th of the following month (M+1)

From 50 employees and more

Monthly payment on the 5th of the following month (M+1)