

[News 2019](#)
Tax withholding starts from 1st January 2019

Le prélèvement à la source sur le revenu est entré en vigueur le 1.01 2019.

AGIRC and ARRCO have merged since January 1, 2019

AGIRC & ARRCO ont fusionné depuis le 1er Janvier 2019

The hours recorded on a personal training account (CPF) can be converted into euros at the rate of 15 € per hour

Les heures inscrites sur un compte personnel de formation (CPF) peuvent être converties en euros à raison de 15 € par heure

**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 (> 2.5 SMIC)	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) :

- Cotisation chômage	Tranche A+B	-	4.05
- AGS (FNGS)	Tranche A+B	-	0.15

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

- Retraite complémentaire	Tranche 1	3.15	4.72
	Tranche 2	8.64	12.95
- CEG	Tranche 1	0.86	1.29
Contribution d'équilibre générale	Tranche 2	1.08	1.62
- CET	Tranche 1	0.14	0.21
Contribution d'équilibre technique	Tranche 2	0.14	0.21

NB: les cotisations AGFF, CET (contribution exceptionnelle et temporaire) et GMP disparaissent au 31 Dec 18.

Life Insurance / Cadres	Tranche A	-	1.50 minimum
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FNAL - 20employees	Tranche A	-	0.10
20 employees or +	BS	-	0.50

CSG déductible	98.25%*	6.8	-
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CSG non déductible	98.25%*	2.40	-
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CRDS non déductible	98.25%*	0.50	-
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* 98.25% of Basic Gross Salary + overtime worked + Employer contributions of Prévoyance (Life Insurance+ Income Protection)+ Employer contributions of Mutuelle (Complementary Health Schemes).

AMAPs (Approved Mileage Allowance Payments) - 2019
BAREME POUR NOTES DE FRAIS KILOMETRIQUES 2019

Fiscal Category	From 0 to 5 000kms /year	5 001 à 20 000 kms per year	d>=20 001 km per year
<3 CV	0.451 x km	(0.274 x km) + 906	0.315 x km
4 CV	0.518 x km	(0.291 x km) + 1136	0.349 x km
5 CV	0.543 x km	(0.305 x km) + 1190	0.364 x km
6 CV	0.568 x km	(0.320 x km) + 1232	0.382 x km
7 CV and more	0.595 x km	(0.337 x km) + 1289	0.401 x km

NATIONAL INSURANCE MONTHLY EARNING LIMITS (gross wage /month) = Plafonds mensuels de la sécurité sociale (salaire brut/mois)

Tranche A	de 0 € à 3 377 €
Tranche B	de 3 377.01€ à 13 503 €
Tranche 1	de 0 € à 3 377 €
Tranche 2	de 3 377.01€ à 27 016€

MINIMUM GROSS WAGE = SMIC 2019

	Smic Brut / gross	Smic Net (Approx.)
Horaire/Hour	10.03€	7.72€
Mensuel/Monthly (Based on 35H/ week)	1521.22€	1171.34€

MEAL ALLOWANCES

Alternative to expenses lists

Meal Allowances rates 2019 / Indemnités forfaitaires de repas pour 2019	
Allowance rates/ Indemnités forfaitaires	Limit of tax exemption/ Limites d'exonération
Meal in restaurant / Repas au restaurant	18.80 € / meal
Meal outside the firm area/ Repas hors des locaux de l'entreprise	9.20€ / meal
Meal at work / Repas sur le lieu de travail (panier repas nuit/jour...)	6.60 € / 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)