

**NATIONAL INSURANCE MONTHLY EARNING LIMITS (gross wage / month)
= PLAFONDS MENSUELS DE LA SECURITE SOCIALE (salaire brut /mois)**

TRANCHE A	TRANCHE B	TRANCHE C
0 - 3218€	3 218.01- 12 872€	12 872.01- 25 744€

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

Contributions	Base de calcul mensuelle	Employee (%) (part salariale)	Employer (%) (part patronale)
Sécurité Sociale (National Insurance) :			
- Maladie / Health	BS	0.75	12.84
- Vieillesse / Retirement	Tranche A	6.90	8.55
	BS	0.35	1.85
- Allocations Familiales	BS	-	3.45 + 1.8 (if BS > 1.6 Smic)
- Accident Travail	BS	-	Variable
- Contribution solidarité	BS	-	0.30
Assedic (unemployment) :			
- Cotisation chômage	Tranche A-B	2.40	4.00
- AGS (FNGS)	Tranche A-B	-	0.25
APEC (Cadres only)	Tranche A+B	0.024	0.036
Retraite complémentaire (retirement) :			
- CET	BS	0.13	0.22
- Ensemble du personnel -ARRCO	Tranche A	3.10	4.65
- Cadres AGIRC	Tranche B	7.80	12.75
	Tranche C	20.55 => repartition libre	
- AGFF Cadre	Tranche A	0.80	1.20
	Tranche B	0.90	1.30
Life Insurance / Cadres	Tranche A	-	1.50 minimum
	Tranche B	-	Variable
FNAL - 20employees	Tranche A	-	0.10
+ 20 employees	Tranche B+C	-	0.50
CSG déductible	98.25 %*	5.10	-
CSG non-déductible	98.25%*	2.40	-
CRDS	98.25%*	0.50	-

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

BS - Employee Contributions / Charges salariales = Net

BS + Employer Contributions* / Charges patronales = Total cost for the firm / Coût total firm

AMAPs (Approved Mileage Allowance Payments) - 1st January 2016
BAREME POUR NOTES DE FRAIS KILOMETRIQUES au 1er Janvier 2016

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 x 0.286
4 CV	d x 0.493 /km	(d x 0.277) + 1082	d x 0.332
5 CV	d x 0.543 /km	(d x 0.305) + 1188	d x 0.364
6 CV	d x 0.568 /km	(d x 0.320) + 1244	d x 0.382
7 CV and more	d x 0.595/km	(d x 0.337) + 1288	d x 0.401

AMAPs include the following/ Le barème kilométrique couvre :

- Vehicle depreciation (amortisation) / la dépréciation du véhicule (amortissement)
- Current expenditure on maintenance and repair, including the cost of tyres/ les dépenses courantes d'entretien et de réparation, y compris les frais de pneumatiques
- Fuel cost / les frais de carburant
- Taxes and insurance premiums/ les taxes et primes d'assurances

**MINIMUM GROSS WAGE
= SMIC**

- 1 h = **9.67€**
- 35h week = **1 466.62 € monthly**
- 39h week = 1676 € monthly

**COMPANY CAR
VEHICULE DE FONCTION**
(personal use / usage privé)
Benefit in kind / Avantage en nature

Submitted to employee + employer contributions each month. Deducted on the payslip. Not submitted to Income Tax.
Soumis aux charges salariales et patronales chaque mois. Déductions sur la feuille de paie. Pas d'incidence sur l'impôt sur le revenu.

MEAL ALLOWANCES
Alternative to expenses lists

**Meal Allowances rates 2016 /
Indemnités forfaitaires de repas pour 2016**

Allowance rates/ Indemnités forfaitaires	Limit of tax exemption/ Limites d'exonération
Meal in restaurant / Repas au restaurant	18.10 € / meal
Meal outside the firm area/ Repas hors des locaux de l'entreprise	8.90 € / meal
Meal at work / Repas sur le lieu de travail (panier repas nuit/jour...)	6.30 € / 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

Social contributions in France must be paid **quarterly**, before the following deadlines:

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

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

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

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

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

IF YOU NEED ADVICE OR ASSOCIATED SERVICES: PLEASE CONTACT US!
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