

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

TRANCHE A	TRANCHE B	TRANCHE C
0 - 3269€	3 269.01- 13 076€	13 076.01- 26 152€

**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	0.75	12.89
Maladie (Alsace-Moselle)	BS	2.25	12.89
- 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	2.40	4.00
- AGS (FNGS)	Tranche A+B	-	0.20

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	20.55 => repartition libre	
- 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
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FNAL - 20employees	Tranche A	-	0.10
20 employees or +	BS	-	0.50

CSG déductible	98.25 %*	5.10	-
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 - A noter:** Une fusion des régimes de l'ARRCO et L'AGIRC a été annoncée pour le 1er Janvier 2019- A merger of the ARRCO and AGIRC plans has been announced for January 1, 2019

**AMAPs (Approved Mileage Allowance Payments) - 1st January 2017  
BAREME POUR NOTES DE FRAIS KILOMETRIQUES au 1er Janvier 2017**  
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

**MINIMUM GROSS WAGE – SMIC 2017**

	Smic Brut / gross	Smic Net (Approx.)
Horaire/Hour	9.76€	7.52€
Mensuel/Monthly (Based on 35H/ week)	1480.27€	1 139.81€

**MEAL ALLOWANCES**
*Alternative to expenses lists*

Meal Allowances rates 2017 / Indemnités forfaitaires de repas pour 2017	
Allowance rates/ Indemnités forfaitaires	Limit of tax exemption/ Limites d'exonération
Meal in restaurant / Repas au restaurant	18.40 € / meal
Meal outside the firm area/ Repas hors des locaux de l'entreprise	9 € / meal
Meal at work / Repas sur le lieu de travail (panier repas nuit/jour...)	6.40 € / 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 will have to comply with the new procedure of social data 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 15<sup>th</sup>**

-April/May/June: before **July 15<sup>th</sup>**

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

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

\* 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)