

## SUMMARY OF CONTRIBUTION RATES

## Effective date: 1st January 2021

The tables below show the contribution rates and bases called by the CNETP for its own work (paid leave and weather-related unemployment) and for other professional organisations.

## **Contribution rate in force**

Description of contributions	Fund Caisse	Base	Rate	Date of application for rate	Allowance	
PAID LEAVE	10	Gross leave (1)	19,55%	From 01/01/2019	-	
WEATHER-RELATED UNEMPLOYMENT (2)	76 season : from 01/04/2021 to 31/03/2022					
Structural work	60	Social security base	0,68%	From 01/04/2021	82 008 €	
Finishing work	61	Capped (3)	0,13%	11011101/04/2021	02 000 E	
	75 season : from 01/04/2020 to 31/03/2021					
Structural work	60	Social security base	0,74%	Since 01/04/2019	81 204€	
Finishing work	61	Capped (3)	0,15%	000 02/0 :/2020		
FNTP CONTRIBUTION	20	Gross leave (1)	0,55% (*)	Since 01/04/2018	-	
CNATP CONTRIBUTION	25	Gross leave (1)	0,63%	Since 01/04/2012	-	
FFB CONTRIBUTION	30	Gross leave (1)	1,10%	Since 01/10/2013	-	
ELECTRICITY BUILDING	31	Gross leave (1)	0,80%	Since 01/10/2013	-	
FFIE	80	Gross leave (1)	0,30%	Since 01/10/2013	-	
OPPBTP [French Organisation for Prevention of Occupational Hazards in the Construction Industry]						
Full rate	51	Gross	0,11% (4)	Since 01/07/1985	-	
Reduced rate	54	Gross	0,073% (4)	Since 01/07/1985	-	
OPPBTP INTERIM (TN)						
Full rate	56	Nombre d'heures	0.11% x reference hourly wage <sup>(5)</sup>	Since 18/10/1999	-	
Reduced rate	57	Nombre d'heures	66% of rate full 5)	Since 18/10/1999	-	
APAS-BTP-RP	91	Gross	0,40% (6)	Since 01/10/1994	-	
APAS-PROVENCE	93	Gross	0,13% (7)	Since 01/07/2017	-	
APAS-PROVENCE	93	Gross	0,10% (7)	From 01/10/1994 to 30/06/2017	-	

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## Change in contribution rates over the last few years

Description of contributions	Fund Caisse	Base	Rate	Date of application for rate	Allowance
PAID LEAVE	10	Gross leave (1)	20,05%	From 01/01/2007 to 31/12/2018	-
			19,95%	From 01/11/2004 to 31/12/2006	-
			19,90%	From 01/04/1995 to 30/10/2004	_
			19,69%	From 01/02/1982 to 30/03/1995	-
WEATHER-RELATED (2)				Weather-related seasons	
Structural work	60	Social security base	0,74%	74 <sup>th</sup> season	80 244 €
Finishing work	61	Capped <sup>(3)</sup>	0,15%	From 01/04/2019 to 31/03/2020	
Structural work	60	Social security base	0,34%	73 <sup>rd</sup> season	79 044 €
Finishing work	61	Capped <sup>(3)</sup>	0,07%	From 01/10/2018 to 31/03/2019	
Structural work	60	Social security base	0,84%	73 <sup>rd</sup> season	79 044 €
Finishing work	61	Capped <sup>(3)</sup>	0,17%	From 01/04/2018 to 30/09/2018	
Structural work	60	Social security base	0,98%	72 <sup>nd</sup> season	78 084 €
Finishing work	61	Capped <sup>(3)</sup>	0,21%	From 01/04/2017 to 31/03/2018	
FNTP CONTRIBUTION	20	Gross leave (1)	0,50%	From 01/01/2013 to 31/03/2018	_
	20	Gross leave (1)	0,40%	From 01/07/1982 to 31/12/2012	-
FFB CONTRIBUTION	30	Gross leave (1)	0,80%	From 01/04/2020 to 30/06/2020	_
ELECTRICITY BUILDING	31	Gross leave (1)	0,65%	From 01/04/2020 to 30/06/2020	-
FFIE	30	Gross leave (1)	0,30%	Since 01/10/2013	-
	80	Gross leave (1)	0,35%	Until 30/09/2013	-
ОРРВТР		Gross	0,12%	Until 30/06/1985	-
Full rate	51	Gross	0,11% (4)	Since 01/07/1985	-
Reduced rate	54	Gross	0,073% (4)	Since 01/07/1985	_
OPPBTP INTERIM (TN)					_
Full rate	56	Gross	0.11% x hourly reference wage <sup>(5)</sup>	Since 18/10/1999	-
Reduced rate	57	Gross	66% of full rate (5)	Since 18/10/1999	
APAS-BTP-RP	91	Gross	0,40% (6)	Since 01/10/1994	-
APAS-PROVENCE	93	Gross	0,10% (7)	Until 30/06/2017	-

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- (1) Gross leave corresponds to all gross wages and salaries without upper limit and without allowance for business expenses as they are taken into account to calculate the paid leave allowance.
- (2) The weather-related contribution is due on all salaries paid by the company (offices and construction sites), within the limit of the capped social security base. This contribution is to be paid only on the part of the wages exceeding the allowance.

**Reminder:** *initially,* social security contributions were called on a capped base. This is no longer the case today, where social security contributions are called on the entire salary, with the exception of the old age insurance contribution.

Subsequent changes to the social security contribution system had no impact on the weather-related unemployment contribution base. This is therefore made up of all salaries paid taken into account within the social security upper limit.

Decree number 2002-655 of 29 April 2002 now gives the UCF Board of Directors the option to call for weather-related unemployment contributions at a reduced rate. The rates were thus called at 70% until the  $65^{th}$  season (01/04/2010 to 31/03/2011). As of 1st April 2011 (66th season), the UCF decided to call rates at 100%.

- (3) However, when calculating the annual adjustment, account must be taken for the neutralisation of bad weather and leave periods.
- (4) The full OPPBTP rate (0.11%) as well as the reduced rate (66% of the full rate) were set by Decree of 4 July 1985 and have since been renewed by successive decrees. It should also be remembered that the CNETP covers the increase of 13.14% corresponding to the paid leave allowance.
- (5) Decree number 99-884 of 18 October 1999 introduced a contribution to the OPPBTP for the employment of temporary workers. This contribution is based on a reference hourly wage set by decree (€ 13.15 from 1<sup>st</sup> January 2021).
- (6) The base for this contribution is made up solely of salaries paid for activities carried out in the eight departments of Ile-de-France (75, 77, 78, 91, 92, 93, 94, 95) excluding Seine-et-Marne (77) for the building industry.

A fixed annual information fee is also called upon to cover costs for publications sent to member companies concerned.

- (7) The base for this contribution is made up solely of salaries paid for activities carried out in the six departments of the PACA region (04, 05, 06, 13, 83, 84).
- (\*) If the base > 2 million euros: rate at 0.45%.







