

This document mentions, as an indication, for each payroll item, whether or not it is taken into consideration in the bases for the paid leave contribution, the contribution to weather-related unemployment scheme, the contribution to the professional body OPPBTP [French Organisation for Prevention of Occupational Hazards in the Construction Industry] or professional contributions.

**Key : GLeave = Gross leave (1) / G = Gross (2) / FB = Fixed base / Capped SS = Capped Social Security**  
To find out the social security upper limit, click on the Capped SS link.

PAYROLL ITEMS	Paid leave / professional contributions	OPPBTP	Weather-related unemployment
<b>SALARIES</b>			
Monthly wages or salaries	GLeave	G	Capped S
Salaries the payment of which is resumed in the event of incapacity at the end of the legal period of one month to reclassify or dismiss an employee	GLeave	G	Capped S
13th month given for the entire year, work period and leave period combined	NO	G	Capped S
<b>Compensation of corporate officers</b>			
▶ Compensation of corporate officers under an employment contract or in the event of voluntary declaration	GLeave	G	Capped S
▶ Compensation of corporate officers in the absence of a written employment contract, but distinct technical function and subordination link	GLeave	G	Capped S
▶ Compensation of corporate officers in the absence of an employment contract	NO	NO	NO
<b>Salaries paid under a fixed-term contract</b>			
▶ Salaries paid for performance a fixed-term contract of less than one year	GLeave	G	Capped S
▶ Salaries paid under a fixed-term contract of at least one year declared voluntarily for leave	GLeave	G	Capped S
▶ End-of-contract payment paid to declared employees (instability)	GLeave	G	Capped S
▶ Salaries paid performance a fixed-term contract of at least one year not declared for leave	NO	G	Capped S
<b>Apprentice wages</b>			
▶ Apprentices declared voluntarily for leave (see specific features of the fixed-term contract)	GLeave	G	Capped S
▶ Apprentices not declared for leave	NO	G	Capped S
<b>Miscellaneous remuneration</b>			
▶ Monthly lump-sum payments	GLeave	G	Capped S
▶ Hours (see non-exhaustive list of hours in <a href="#">footnote 3</a> )	GLeave	G	Capped S
▶ Compensation for birth-marriage-death leave	GLeave	G	Capped S
▶ Public holidays	GLeave	G	Capped S
▶ Paid notice period performed or not performed	GLeave	G	Capped S
▶ Indemnity in lieu of notice paid (contrat de sécurisation professionnelle)	NO	NO	NO

PAYROLL ITEMS	Paid leave / professional contributions	OPPBTB	Weather-related unemployment
<b>Miscellaneous remuneration (continued)</b>			
▶ Remuneration paid by employer due to the beneficiary of a Professional Transition Project (PTP) assimilated to a period of actual work for the determination of annual leave entitlement)	GLeave	G	Capped S
▶ Allowances paid under a Personal Training Account (CPF) completed outside working hours	NO	NO	NO
<b>Accident at work (AW) including commuting accident / occupational illness (OI) Contractual and non-contractual supplements</b>			
▶ Workers within the 90-day limit (salary maintenance)	GLeave	G	Capped S
▶ Workers beyond 90 days	NO	NO	NO
▶ Employees, technicians and supervisors / Executives within the limit of 90 days (salary maintenance)	GLeave	G	Capped S
▶ Employees, technicians and supervisors / Executives beyond 90 days	NO	NO	NO
<b>Non-occupational illness (NOI) Contractual and non-contractual supplements</b>			
▶ Workers	NO	NO	NO
▶ Employees, technicians and supervisors / Executives within the limit of 90 days (salary maintenance)	GLeave	G	Capped S
▶ Employees, technicians and supervisors / Executives beyond 90 days	NO	NO	NO
<b>Maternity Contractual and non-contractual supplements</b>			
▶ Workers / employees, technicians and supervisors / Executives	GLeave	G	Capped S
<b>Work stoppage guarantee with a function pension fund for sick leave less than 90 dates</b>			
▶ Workers (not NOI) / employees, technicians and supervisors / Executives	GLeave	G	Capped S
▶ Workers (NOI)	NO	G	Capped S
<b>Salaries paid in Overseas Departments</b>			
▶ Salaries paid in overseas departments to Executives or employees, technicians and supervisors regardless of duration (**)	GLeave	NO	NO
▶ Salaries paid in overseas departments to workers for less than one year (**)	GLeave	NO	NO
<b>Salaries paid under posting on French territory</b>			
▶ Equivalence of plans and / or ULAK type agreement	NO	NO	NO
▶ Lack of equivalence or foreign company outside the EEA	GLeave	G	Capped S
<b>Salaries paid under posting abroad or expatriation</b>			
▶ Salaries paid under a contract subject to French law but performed abroad	GLeave	NO	NO
▶ Salaries paid under a contract not subject to French law and performed abroad	NO	NO	NO
<b>Miscellaneous</b>			
▶ Salaries maintained on a voluntary basis in event of slowdown in activity	GLeave	G	Capped S
▶ Employer contribution holiday vouchers	NO	NO	NO
▶ Lunch vouchers beyond the tax-exempt portion	GLeave	G	Capped S
▶ Financial compensation for non-competition clause	GLeave	G	Capped S
▶ Compensation for Time Savings Account (CET)	NO	G	Capped S
▶ Reduction of duration of work compensatory allowance	GLeave	G	Capped S
▶ Medical check up hours (occupational medicine)	GLeave	G	Capped S

(\*\*) Despite this, the company has the option, if it so wishes, to declare to the local Funds any workers, employees, technicians, supervisors and executives temporarily posted to overseas departments. It is essential to obtain advice from the CNETP.

## GENERAL CRITERIA FOR EXCLUSION OF BONUSES AND GRATUITIES

It is necessary to **exclude the contribution base** when :

- **Sums paid are not of a salary nature** (for example: profit-sharing and participation in legal schemes, as well as business expenses (Cf. in [footnote 4](#) the scheme for possible restatement of business expenses in the weather-related unemployment basis if use is made of the specific deduction of 10%);
- The CIBTP France board of directors came to a decision on the methods for implementing the solution principles enshrined in common law by case law for calculation of the paid leave allowance (**exclusion of bonuses given for the entire year**, i.e., for the leave periods and activity periods combined);
- Owing to the nature of remuneration items: bonuses and / or gratuities when they are deemed gifts, i.e., which are therefore neither contractual, nor result from use and are lacking consistency in terms of payment, or determining the calculation method, or general considerations in the conditions for allocation.

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PAYROLL ITEMS	Paid leave / professional contributions	OPPBTB	Weather-related unemployment
<b>EXCEPTIONAL BONUSES / GRATUITIES</b>			
▶ End of year	NO	G	Capped SS
▶ Gifts (see definition above with general criteria)	NO	G	Capped SS
▶ Wedding	NO	G	Capped SS
▶ Birth	NO	G	Capped SS
<b>INCENTIVE AND PROFIT-SHARING SCHEME</b>			
▶ Incentive scheme and profit-sharing reserve	NO	NO	NO
<b>PERFORMANCE BONUS (CHECK THE COMPANY'S AWARD CRITERIA)</b>			
▶ Discretionary allocation	NO	G	Capped SS
<b>PROJECT COMPLETION BONUS (ACCORDING TO CONTRACT)</b>			
▶ Function of subjective criterion	NO	G	Capped SS
▶ Function of an objective work-related criterion	GLeave	G	Capped SS
▶ Project bonuses linked to hours worked	GLeave	G	Capped SS
<b>CONTRACTUAL SHORT DISTANCE TRAVEL ALLOWANCES</b>			
▶ Travel	NO	G	Capped SS
<b>TRANSPORT / PACKED LUNCH</b>			
▶ Exempt portion for Social Security	NO	NO	NO (subject to reinstatement if use of deduction for business expenses)
▶ Part not exempt from Social Security	NO	G	Capped SS

PAYROLL ITEMS	Paid leave / professional contributions	OPPBTB	Weather-related unemployment
<b>BONUSES / ALLOWANCES</b>			
▶ Retirement	NO	G	Capped SS
▶ Expatriation	At company's option	NO	NO
▶ Travel abroad	NO (unless at company's)	NO	NO
▶ Dirty work bonuses (within the limits of collective agreements)	NO	G	Capped S
▶ Dirty work bonuses (within the limits of collective agreements)	NO	G	Capped S
<b>BENEFITS IN KIND WHICH DO NOT CONTINUE DURING LEAVE</b>			
▶ Food	GLeave	G	Capped S
▶ Work clothes	GLeave	G	Capped S
▶ Restaurant	GLeave	G	Capped S
▶ Accommodation	GLeave	G	Capped S
<b>BENEFITS IN KIND WHICH DO CONTINUE DURING LEAVE</b>			
▶ Car	NO	G	Capped S
▶ Accommodation	NO	G	Capped S
<b>PRIMES</b>			
▶ See non-exhaustive list below in <a href="#">footnote 5</a>	GLeave	G	Capped S
<b>INDEMNITÉS HORS CHARGES SOCIALES</b>			
▶ See non-exhaustive list below in <a href="#">footnote 6</a>	NO	NO	NO
▶ Short-time working allowance	NO	NO	NO
▶ Complementary allowance paid by employer, whatever the amount	GLeave	G	Capped S
▶ Excess portion of employer contributions for supplementary pensions and provident funds paid by companies	NO	G	Capped S
▶ Inflation allowance 100 € (paid no later than 28/02/2022)	NO	NO	NO
▶ Inflation allowance portion > 100 € (paid no later than 28/02/2022)	NO	G	Capped S
▶ Value sharing bonus	NO	NO	NO
▶ Value sharing bonus ≥ 3 000 / 6 000 € (social security exemption threshold)	NO	G	Capped S

<sup>(1)</sup> **GLeave (gross leave)** : all wages and salaries, with no upper limit and without deduction for business expenses as taken into account for calculation of the paid leave allowance.

<sup>(2)</sup> **G (gross)** : Gross salaries for the activity in question, with no upper limit and no allowance for business expenses.

<sup>(3)</sup> **HOURS** : Non-exhaustive list of hours to which the scheme mentioned in the "Hours" line in the table applies: normal hours; overtime : 10% - 25% - 50% - 100%; nightshift hours; statutory compensatory rest hours; contractual compensatory rest hours; snack hours; delegation hours, etc.

<sup>(4)</sup> **THE SOCIAL SECURITY BASE** taken into account for the weather-related unemployment contributions base must be specified to take into account the impact of the Decree of 25 July 2005 (amending Decree of 2 December 2002) on business expenses deductible from Social Security contributions. The social security base is then made up of :

- either the actual remuneration, excluding any allowances for reimbursement of business expenses,
- or by the total amount of the remuneration, including any allowances paid for reimbursement of business expenses, if the employer opts for the specific deduction, except for long-distance travel allowances that the employer may deduct from the Social Security contributions base, while applying the specific fixed deduction (article 6 of Decree of 25 July 2005 and its appendix).

<sup>(5)</sup> **BONUSES** : Non-exhaustive list bonuses to which the scheme applies, indicated in the "BONUSES" line in the table: shift work ; length of service ; end of fixed-term contract ; attendance ; penalty ; concrete ; construction site ; loading ; unloading ; crusher ; troubleshooting ; water ; coated ; maintenance and safety ; loyalty ; function ; galleries ; guarding ; gravelling ; height - scaffolding ; mixer ; jackhammer ; non-accident ; laying of borders ; productivity ; report ; performance ; responsibility ; site ; jalopy ; heavy work ; commissions on sales from salespeople (non-travelling), etc.

<sup>(6)</sup> **ALLOWANCES EXCLUDING SOCIAL SECURITY CHARGES** to which the scheme applies, indicated in the allowances excluding social charges line in the table: long distance travel, weather-related unemployment 75%; weather-related unemployment 90% «roads»; weather-related unemployment 90% «road» deficiency; partial unemployment; daily social security allowance; dismissal (including for incapacity); retirement allowance; school traineeship; transport card; award (subject to remaining within the exemption limits accepted by the tax authorities) ; contractual travel expenses 8% employees, technicians and supervisors (leave); vouchers (exempt portion); settlement payments; aid and relief.



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