

HR PRACTICAL INFORMATION

PAY SLIP CHANGES IN JANUARY 2018

No fewer than forty lines, unclear calculations, a near-illegible presentation, the French pay slip is characterized by its complexity and lack of intelligibility. No worries! As of January 2018, your pay slip is simplified for more clarity and better comprehension. This newsletter explains the new look payslip.

WHY A NEW PAY SLIP?

Every employee must receive a pay slip, regardless of the number of his employers, the amount and the nature of his remuneration and the type of contract.

The simplified pay slip is one of the measures decided by the former President of the Republic in 2013 in order to simplify the lives of businesses and citizens.

A NEW PRESENTATION

Grouped items

This is the main change. Contributions are now grouped by the risks covered: health, occupational accidents-occupational diseases, retirement, and family.

Other contributions paid solely by the employer are grouped together in one single line.

Deleted items

The references of the organization to which the employer pays social security contributions and the number under which they are paid no longer have to be mentioned on the pay slip.

Added elements

By inserting on the pay slip the sum of the gross salary and employer contributions and the total amount of state-funded reductions that have an impact on social security contributions, employees now have a better perception of the cost of labor.

The reference to the Service-public.fr website, allowing employees better to understand their pay slips, becomes mandatory.

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WHAT ARE THE MANDATORY REFERENCES ON THE SIMPLIFIED PAYSリップ?

- The identity of the employer, his APE¹ code and the SIRET number², the applicable National Collective Agreement
- The identity of the employee, with his classification and his job title
- The period of work, the date of payment of the salary, and the hours worked: detail of hours at the regular rate and overtime at overtime rate
- The dates of paid vacation days taken and the amount of the corresponding indemnity
- The gross remuneration, the nature and the amount of all the salary components (bonuses, benefits in kind, professional expenses subject to contributions) (see [here](#) our newsletter The components of remuneration)
- The amount, base and rate of contributions at the expense of the employer and the employee
- The nature and amount of payments exempted from charges and deductions from the net salary (in particular for the coverage of public or personal transport costs);
- The total amount of exemptions from contributions (Fillon reductions³, family allowances, etc.)
- The total cost of the salary: gross total + contributions and contributions payable by the employer, minus the exemptions.
- Mention of the section dedicated to pay slip on the portal www.servicepublic.fr
- The mention that the pay slip must be kept for any length of time

Indications concerning the right to strike or the activity of employee representation remain prohibited.

Because of differences in contributions between non-management and management employees, there will now be a separate pay slips for each of these classifications.



The methods of calculating contributions remained unchanged and these changes will have no impact on the net salary to be paid.

¹ The APE code is the code that indicates the main activity of a company. It is automatically allocated by INSEE at the creation of the company.

² The SIRET number is composed of 14 digits. It makes it possible to identify companies geographically and must appear on company invoices.

³ This is a reduction of employers' contributions on low salaries

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SOME CHANGES IN SALARY CONTRIBUTIONS

The sickness and unemployment contributions deducted from salaries are being abolished. The sickness contribution (0.75%) is abolished in January 2018, while the unemployment contribution will be reduced in two steps (1.45% in January 2018 and 0.95% in October 2018). Employees should thus gain purchasing power as soon as January.

The *Contribution Sociale Généralisée* (CSG)⁴ will increase by 1.7%. This increase concerns all wages, but also income from assets or investment products. Unemployment benefits, social security daily allowances or pensions with a reduced rate of CSG are, however, spared.

Also note some changes specific to AUP:

- The change in value of Tickets Restaurant from €8.50 to €9.00. The 10-ticket booklet with a face value of €90.00 will now cost €36.00 - the remaining €54.00 are supported by AUP.
- Due to the change in HENNER's rates and the increase in the Social security ceilings, the complementary health insurance increases by 7% in January 2018, raising the contribution from 31.12 € to 33.77 € for individual coverage and from 62.11 € to 67.28 € for family coverage. The amount paid by AUP is 50.66 € for individual coverage and 100.92 € for family coverage. Another increase could possibly occur in July 2018. The optional additional insurance also increases by a few cents because of the increase in the Social Security ceiling.

For more information:

<https://www.service-public.fr/>

<https://www.service-public.fr/particuliers/vosdroits/F559>

Do you still have questions? Do not hesitate to contact Human Resources.

⁴ Contribution Sociale Généralisée (CSG): This is a special tax deducted from employees' pay, which finances state health, welfare and retirement scheme.

⁵ Revised annually on 1 January, the Social Security ceiling is used as the basis for determining the amount of certain social security contributions levied on wages and certain benefits. In 2018, the Social Security ceiling is € 3,311.11.

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EXAMPLE OF PAY SLIP BEFORE / AFTER

BEFORE

DESIGNATION					NOMBRE OU BASE	TAUX OU %	MONTANT A AJOUTER	MONTANT A DEDUIRE	COTISATIONS PATRONALES		INFORMATIONS JOURNALIERES				
									TAUX OU %	MONTANT	DU	SOUS TRAVAIL	INCIDENT	INCIDENT	
SALAIRE DE BASE					15167		183333					V 01	7 00		
*REMUNERATION BRUTE.(1)							183333					S 02			
MALADIE TT					183333		0750	1375	12890	23632	D 03				
VIEILLESSE TA					183333		6900	12650	15675	15675	L 04	7 00			
VIEILLESSE TT					183333	0400		733	1900	3483	M 05	7 00			
F.N.A.L. TA					183333				0100	183	M 06	7 00			
ACC. TRAVAIL TT					183333				1500	2750	J 07	7 00			
SOLIDAR. AUTO. TT					183333				0300	550	V 08	7 00			
FNAL SUPP. TA					183333				0400	733	S 09				
TRANSPORT TT					183333				2950	5408	D 10				
ALL. FAMILLE TT					183333				3450	6325	L 11	7 00			
REDUCT. FILLON										25377	M 12	7 00			
CSG DEDUCTIB. TT					185966	5100		9484			M 13	7 00			
CHOMAGE RAC TA					183333	2400		4400	4050	7425	J 14	7 00			
CHOMAGE FNGS					183333				0150	275	V 15	7 00			
A20 R AGFF NC /TA					183333	0800		1467	1200	2200	S 16				
C20 R NOVALIS NC /TA					183333	3100		5683	4650	8525	D 17				
C80 P GNP NC TA					183333				0640	1173	L 18	7 00			
DV6 M COMPL. SANTE								3112		4668	M 19	7 00			
*COTISAT. SALARIALES.(2)							3760	38904			M 20	7 00			
IND TRANSP REG PARIS											J 21	7 00			
*INDEM. NON SOUMISES.(3)							3760				V 22	7 00			
RET. TITRE REPAS					2000	3400		6800	5100	10200	S 23				
CSG					185966	2400		4463			D 24				
RDS					185966	0500		930			L 25	7 00			
R. SANTE IMP. 46,68											M 26	7 00			
*AUTRES RETENUES...(4)								12193			M 27	7 00			
FONCTIONNEMENT CE					183333				0200	367	J 28	7 00			
PARTICIPATION CE					183333				0340	623	V 29	7 00			
MEDECINE DU TRAVAIL					183333				0410	752	S 30				
FORMATION ENT					183333				0500	917					
FORMAT. PROFES. CIF					183333				0200	367					
FORMATION CPF					183333				0200	367					
CONTRIBUTION FPSPP					183333				0200	367					
EFFORT CONSTRUCTION					183333				0400	733					
FORMATION ALT					183333				0100	183					
FORMATION CIF					183333				0100	183					
EFFORT CONSTRUCTION					183333				0050	92					
FRAIS COM PARITAIRE					183333				0050	92					
S PENIBIL. DE BASE					183333				0010	18					
S CONT. DIALOGUE SOC.					183333				0016	29					
S FORFAIT SOCIAL PRV					5841				8000	467					
TAXE/SALAIRES T1					189174				4250	8040					
TAXE/SALAIRES T2					64133				4250	2726					
TAXE/SALAIRES T3					60699				9350	5675					
*COTISAT. PATRONALES										89826					

REVENUS EN EUROS	DU MOIS	DEPUIS 01 2017	NET A PAYER 1-2+3-4 EN EUROS	VIREMENT
BRUT IMPOTS				
DONT AVANTAGES NATURE				
REVENU IMPOSABLE				
HS/HC EXONEREES				

ACQUIS CP1	SOLDE CP1	C C M M E N T A I R E
ACQUIS CP2	PRIS CP2	
SOLDE CP2	HEURES RECUP	
CUMUL HRS TRAV	HRS PAYEES MOIS	
CUMUL REPAS		

Nous vous recommandons de conserver votre bulletin de paie, sans limitation de durée.

