

Key Company Benefits in France

Introduction

- Expectations?
- Previous knowledge?
- Previous experiences?
- Question when needed!

Contents

- The different type of benefits
- Mandatory or not
- Differences with the UK

Health benefits

Mutuelle

- Health insurance scheme
- “Social Security”
- Private insurance policy
- Cost is split at least 50/50
- Mandatory in France
- Optional in the UK

Sick pay

- IJSS daily allowances
- 50% of the basic daily wage
- Waiting period of 3 days
- Complementary income
- Conditions
- Mandatory in France
- Going beyond SSP is optional in the UK

Prévoyance

- Insurance scheme
- Covers:
 - Death
 - Partial and total disability
 - Sickness
- Optional / Mandatory
 - CBA – “Cadres”
- Coverage level is variable / Split cost
- Optional in the UK

Any
questions?

Leave benefits

Annual Leave

- 5 weeks
- Does not include public holidays
- CBA may grant extra days
- Usually not used as a benefit
- “Forfait jour” is used in that case
- Mandatory / Not seen as a benefit

Bank holidays

- 11 bank holidays
- Saturday / Sunday = “lost”
- No statutory entitlement to day off
- It is common practice though

Congés pour événements familiaux

- Statutory family events leave
- No reduction in pay
- Employee provides evidence
- CBA can improve the durations

Family events leave	
Death of a child	12 days (14 days if child < 25 years old)
Employee's marriage or civil partnership	4 days
Birth or adoption	3 days
Death of spouse, civil partner, sibling, parent or parent in law	3 days
Discovering that your child has a disability	5 days
Marriage of a child	1 day

Maternity leave

- Entitlement to 16 /26 weeks
- Minimum of 8 weeks
- Contract is suspended
- No legal obligation to pay salary
- Social Security / CBA

Paternity leave

- 3 mandatory days of birth leave
- 25 consecutive days (4 are mandatory)
- Contract is suspended
- First 3 days are paid
- Longer than in the UK

Congé parental d'éducation

- Parental leave
- Minimum 1 year of length of service
- Employee must inform employer
- Employer cannot refuse
- 1 year, can be renewed twice
- Contract is suspended
- No legal obligation to pay salary
- Part time is possible

Any
questions?

Working time benefits

Paid overtime

- Beyond 35 hours is overtime
- Payment supplement
- Uplift at 25% / 50%
- Or different via agreement
- Payment is compulsory

TOIL for overtime

- Annual quota
 - 220 hours (check CBA)
 - Over 220 = additional compensation as “COR”
- TOIL does not count towards quota
- By collective agreement
- TOIL = overtime + uplift

Forfait Jour “RTT”

- Additional days off
- Specific # of days worked each year
- Maximum of 218 days
- ~~Hours / Overtime /~~ Minimum rest
- Average of 8 additional days off
- It is a benefit

Other Benefits

Pension

- Three components:
 - Basic retirement pension
 - Complementary pension
 - Additional pensions
- Shared contributions
- Additional pensions
- Mandatory in France & the UK

Transport allowance

- Public transports
- Partial reimbursement
- Only season tickets
- Not taxable
- Nothing is planned for car users
- Mandatory

Titres restaurant

- Lunch voucher
- No eating on work premises
- Dedicated room
- Compensate for the lack of company catering facilities
- Not mandatory
- Value chosen by employer
- Co-financing of the cost

Participation

- Profit sharing scheme
- Mandatory when over 50 employees
- Based on agreement / Labour Code
- Payment is not guaranteed
- Formula provided by Labour Code
- Immediate payment / Frozen for 5 years

Intéressement

- Employee savings scheme
- Not compulsory
- Benefit collectively from the company's performance
- Set by agreement / DUE

13ème mois

- Bonus
- Intended to help French workers pay their taxes
- Not mandatory

Allocation télétravail

- Same rights
- Principle of reimbursement
- Actual expenses or lump sum
- Indicative flat-rate working from home allowance from URSSAF
- 10.70€ per month for 1 day of working from home per week
- Exempt from tax up to this amount

Cars

- Personal vehicle
- Véhicule de service
- Véhicule de fonction
 - Benefit in kind

CSE "oeuvres sociales"

- From 50 employees: operating budget
- Optional social and cultural activities budget
- Social and cultural activities

Any
questions?

Thank you

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- We will send you a post-training form
- Thank you in advance for your feedback!