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Nice, 5th November 2018

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FILE : Lower social charges expenses on salaries in 2019 (Des baisses de charges en 2019)

The next year, the weighty social charges on salaries will be lightened.

The start of the year and the fall of 2019 will be marked by the diminution of certain social patronage fees and salaries.

On January 2019

As planned by the law of finances for 2018, the credit tax for competitiveness and employment (CICE) will disappear on the 1st of January, 2019.

On this same date, it will be replaced by a decrease of 6 points of the patronal part of medical insurance fees owed on these salaries. The tax of this fee should fall to 7 percent.

This decrease will apply only on salaries that do not pass 2.5 "SMIC", ie Minimum French national salary (being, in 2018, 44954 euro per year, an amount that should be revaluated in 2019).

On September 2019

As a promise of the campaign of presidential candidate MACRON, the lifting of owed salary fees on overtime hours was planned for 2020.

At the end of August, during his presentation of the budget for 2019; the prime minister announced that this measure will be finally effective as soon as next September.

Overtime hours that continue, on the other hand, will be subjected to the tax on revenue.

On October 2019

The Minister of Economy announced, always in the frame of the project of law on the 2019 budget, that the supplementary decline of patron fees of 4 points on salaries equivalent to the “SMIC” (i.e. Minimum French national salary), initially intended for the 1st of next January, would be postponed to the 1st of October 2019. According to him, this should allow the state to save 2 million euros.

Technically, this report concerns a measure already included in the financial law of social security for 2018.

In effect, in January 2019, the general reduction of patron fees on lower salaries at 1.6 “SMIC” should have been extended to the unemployment insurance fees (no AGS fees) and to the fees of complementary pension (Agirc-Arrco and AGFF fees).

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