

We would like to come back to you regarding the latest legislative developments; please find below a summary.

<p>Directive (UE) 2019/1152 of 23 June 2019 on transparent and predictable working conditions in the European Union (<i>relative à des conditions de travail transparentes et prévisibles dans l'Union européenne</i>)</p> <p>Entry into force on 1 August 2022.</p> <p>Not transposed in France, but it is recommended to take its inputs into account.</p>	<p>New developments in the obligation to inform employees</p> <p><u>Arrangements for providing information:</u></p> <p>1. communication of information to employees within a very short period of time:</p> <p>1. either within one week of hiring: training entitlement, remuneration, information on the predictable or unpredictable work schedule</p> <p>2. soit dans le mois suivant l'embauche : procédure à observer en cas de cessation de la relation de travail, identité des organismes percevant les cotisations sociales</p> <p>3. or within one month of the hiring: procedure to be observed in the event of termination of the employment relationship, identity of the social security organisations, etc.</p> <p>In practice, it is recommended that the communication be made directly in the employment contract for greater simplicity.</p> <p>2. need to keep proof of transmission and receipt of this</p>	<p>Training entitlement granted by the employer</p>	<p>4. The company ensures the adaptation of the employee to his/her position and maintains his/her ability to hold a position, in particular with regard to changes in jobs, technologies and organisations.</p> <p>5. Need to verify the applicable collective agreement to determine if there are specific training obligations and specific elements to be communicated such as, for example, the number of training days to which the employee is entitled during the year.</p>
		<p>Procedure to be observed in the event of termination of the employment relationship</p>	<p>6. Unless there is a mutual agreement between the parties (<i>rupture conventionnelle homologuée</i>): notification of termination by registered letter with acknowledgement of receipt or by hand-delivered letter against receipt.</p>
		<p>Remuneration</p>	<p>7. Elements of remuneration: fixed remuneration, additional remuneration for overtime provided for in the contract, variable remuneration and bonuses.</p>
		<p>Identity of the social security organisations receiving the social security contributions paid by the employer</p>	<p>8. Competent URSSAF,</p> <p>9. Provident fund, mutual insurance fund and supplementary pension fund</p>
		<p>If the work pattern is entirely or mostly predictable</p>	<p>10. Arrangements for overtime and its remuneration,</p> <p>11. Arrangements for shift changes.</p>

	<p>information to the employee.</p> <p>3. for employees already working for the company on 1 August 2022: must request this right to information.</p>	
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		<p>Information to be provided to the employee prior to any secondment of more than 4 consecutive weeks</p>	<p>16. All of the above information,</p> <p>17. Place and duration of secondment,</p> <p>18. Remuneration: currency of the remuneration, possible benefits in kind or in cash,</p> <p>19. Repatriation of the employee: mention of the organisation or not of a repatriation and, if applicable, its conditions.</p> <p>20. In case of secondment of an employee to another Member State of the European Union: remuneration due under the law applicable in the host Member State, link to the national website of the host Member State concerning his working conditions, and possibly, secondment allowances and method of reimbursement of expenses.</p>
	<p>Maximum duration of the trial period set at 6 months</p>	<p>Principle: duration of the trial period limited to a maximum of 6 months.</p> <p>Exception in the following cases:</p> <ol style="list-style-type: none"> 1. when justified by the nature of the employment, such as a managerial or executive positions or a position in the public service, 2. or when it is in the interest of the employee, such as in the context of specific measures promoting permanent employment, in particular for young employees. <p>In any event, the trial period must be of reasonable duration. It is therefore now necessary to analyse if the duration of the trial period proposed to the employee is proportionate to his/her position, in particular for employees with executive status, for whom the trial period can be up to a total duration of 8 months, including renewals, when the collective agreement so provides.</p>	
	<p>Prohibition of exclusivity clauses</p>	<p>Principle: prohibition of exclusivity clauses.</p> <p>Exception: possibility of adding an exclusivity clause to an employment contract on condition that there are objective grounds such as:</p> <ol style="list-style-type: none"> 3. health and safety, 4. protection of business confidentiality, 5. the integrity of the public service, 6. or the avoidance of conflicts of interest. 	

Law No. 2022/1158 of 16 August 2022 on emergency measures to protect purchasing power (<i>portant mesures d'urgence pour la protection du pouvoir d'achat</i>)	Value sharing premium (<i>Prime de partage de la valeur - PPV</i>)	<p>Amount: €3,000 up to €6,000 in certain cases. Variation possible according to defined criteria.</p> <p>From 1 July 2022 :</p> <ol style="list-style-type: none"> fractional payment possible, exemption from social security contributions but subject to CSG-CRDS, fixed social security contributions and income tax. <p>Bonus paid between 1 July 2022 and 31 December 2023:</p> <ol style="list-style-type: none"> for salaries lower than 3X SMIC annual (i.e. €60,442.20 gross since 1 August 2022): exemption from CSG-CRDS and income tax, possible cumulation of PEPA and PPV with a maximum tax exemption of €6,000 for 2022. 	
	Employee saving	<p>Incentive agreement For company agreements registered as of 1 January 2023 (pending a decree)</p>	<ol style="list-style-type: none"> Maximum duration of the agreement increased from 3 to 5 years, For companies with fewer than 50 employees, possibility (subject to conditions) of implementation by unilateral decision, Dematerialised procedure for drafting agreements, Reduction of the duration of the approval procedure, Paternity leave to be considered as a period of absence.
		<p>Exceptional early release Until 31 December 2022</p>	<ol style="list-style-type: none"> Release within the limit of €10,000, Amounts from participation or profit-sharing allocated to a PEE (<i>plan d'épargne entreprise</i>) before 1 January 2022, To finance the purchase of goods or services.
	Overtime hours	<ol style="list-style-type: none"> For overtime worked from 1 October 2022, In companies with at least 20 employees and less than 250 employees, Flat-rate deduction of employer's social security contributions, Also covers the waiver of rest days for employees with a fixed number of working days per year (incorrectly called "RTT"). 	
	Luncheon vouchers (<i>tickets-restaurant</i>)	<ol style="list-style-type: none"> Until 31 December 2023: luncheon vouchers can be used for the purchase of food products, directly consumable or not. 	
	Revaluation of minimum social benefits	<ol style="list-style-type: none"> Early revaluation of 4% of disability pensions, AT/MP pensions, remuneration of vocational training trainees, etc. 	
	Branch negotiations	<ol style="list-style-type: none"> Encouragement for branches to renegotiate minimum wages upwards by coefficient → decree to be published It will be necessary to closely monitor the evolution of wages within your collective agreement. 	
Amending finance law No. 2022/1157 of 16 August 2022 (<i>loi de finances rectificative</i>)	Tax exemption for overtime hours	<ol style="list-style-type: none"> Increase of the exemption ceiling for overtime hours and complementary hours from €5,000 to €7,500, For remuneration paid as of 1 January 2022. 	
	Monetisation of "RTT" days	<ol style="list-style-type: none"> Days or half-days acquired between 1 January 2022 and 31 December 2025, Salary increase at least equal to the rate of increase for the first hour of overtime. 	
	Luncheon vouchers (<i>tickets-restaurant</i>)	<ol style="list-style-type: none"> Tickets delivered from 1 September to 31 December 2022 - exemption limit for the employer's contribution increased from €5.69 to €5.92. 	
	Meal costs	<p>As of 1 September 2022 :</p> <ol style="list-style-type: none"> Revaluation of the "meal costs" ceilings for employees forced to spend extra money on food, Order to be published. 	
	Transport costs Carpooling	<ol style="list-style-type: none"> For the 2022 and 2023 income tax returns: 	

		<ul style="list-style-type: none"> 11. Relaxation of the conditions of access to the transport premium, 12. Ceiling of the transport premium increased from €200 to €400, 13. Can be combined with: <ul style="list-style-type: none"> 1. the sustainable mobility package (ceiling increased from €500 to €700), 2. public transport season tickets (ceiling increased from €600 to €800), 3. public transport and bicycle passes, 14. Carpooling expenses admitted as actual business expenses.
	Short-time activity	<p>As of 1 September 2022 :</p> <ul style="list-style-type: none"> 15. Possibility of placing vulnerable employees in short-time activity. 16. Waiting for a decree concerning the conditions and modalities of calculation of the allowance and the compensation.

For further information, please do not hesitate to contact us.

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