

PARTIAL ACTIVITY MEASURES

rules and regulations - instruction manual

PRACTICAL SHEET

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Rules and regulations

In order to limit the effects of a decrease of activity following COVID 19 epidemic, French government decided to resize partial activity measures (also called partial or technical unemployment).

Following is a synthesis of rules that apply as of March 1, 2020 regarding compensation you are due to pay to your employee at usual wages due date.

→ Your employee entitles to a compensation up to 70% of their usual gross hourly wage (as the one used to calculate paid leave compensation) in proportion of time off hours for the month due to partial activity in a 151h67 limit. They cannot get allowance lower to 8,03€ per hour.

You may remunerate your employee beyond 70% of gross pay either if provided by collective agreement or based on one sided decision. However this surcharge will not entitle to reimbursement from French State.

To observe this rule you might have to pay a complementary compensation.

Good to know...

Development lays down that retroactively as of March 1, 2020 overtime included in work load or common work duration when higher than legal work time where collective agreements or conventions (branch, company ...) entered before April 23, 2020 so provide, is compensable.

→ Partial activity measures compensation paid by employer are free of social contributions and wages fees but are taxable.

However CSG and CRDS on replacement income are due, on respectively 6,20% and 0,50% after a reduction of 1,75% on total amount of compensation.

This social scheme also applies to complementary allowances employer pays beyond their legal duty of partial activity allowance payment.

CSG and CRDS are clipped, if the impact of this withholding reduces net amount of allowance, potentially associated with activity payment, below gross smic.

→ In consideration for this paid compensation, the State will pay you a compensation of 70% of your employee's gross pay regardless to companies manpower. This compensation will be at least equal to 8,03€ per unworked hour and capped at 70% of remuneration basis limited to 4,5 SMIC (31,97€ per unworked hour). Nevertheless, it could not be higher than compensation paid by employer to employee.

→ For non-work periods as of May 1, 2020, part of short time compensation from the employer is considered as a replacement income set in the cumulative amount limit of 3,15 hourly SMIC (legal indemnity + complement).

The part of complementary compensation above this amount is subject to social contributions and fees liable to activity income.

NB : In expectation of your employers' area updating we invite you to give your employee a document referring to hourly rate of partial activity measures, number of time off hours reimbursed and amount paid following partial activity, attached to payroll.

How to complete voucher to declare partial activity?

Declaration means of payment details and compensation due to your employees during this period on social voucher:

- 1 Indicate amount of hours really worked by your employee in space "Number of hours compensated";
- 2 Enter salary corresponding to hours really worked in space "Elements for compensation";
- 3 Declare remuneration items concerning time off hours in space "Inclement weather unemployment and partial unemployment":
 - A. gross pay paid for concerned month (additional compensation beyond 70% of gross remuneration included when required);
 - B. number of time off hours entitled to reimbursement from State;
 - C. number of unworked hours during concerned month.

Number of hours compensated

Number of hours compensated : 71 h 40 mn

Number of days worked : including hours above standard rate [click here](#)

Indicate hours which are not concerned by partial activity.

Additional hours

Additional hours :

Nombre d'heures ouvrant droit à réduction : h mn

Rémunération globale brute : 0.0

ELEMENTS FOR COMPENSATION

Gross salary declared Net salary declared

COMPENSATION : 860.04

Payment corresponds to paid hours (in this case 12€ an hour).

INCLEMENT WEATHER UNEMPLOYMENT AND PARTIAL UNEMPLOYMENT

number of hours : 70 h 00 mn

number of days : 14.0

Amount : 588.0 €

Indicate here elements related to partial activity.

In this example, 2 partial activity weeks (i.e. 14 calendar days) to be compensated up to 70% of 12€.

How to complete social voucher to declare short time for a whole month?

Note that following requirements concern exclusively work period where no other feature of wage was made, in addition to short time compensation.

Derogation rules to declare wages components and compensation due to your employee for this period on social voucher :

- 1 Indicate a fictitious amount of worked hours by your employee in field "paid hours". It must be equal to 1 minute that is to say 0,01 ;
- 2 Enter a fictitious wage in rubrik "remuneration". It must be equal to 0,51 cents ;
- 3 Declare wages components linked to non-work hours in rubrik "Bad weather unemployment and short time" stating :
 - A. Gross pay paid for concerned month (complementary compensation beyond 70 % included, if need be) ;
 - B. Amount of non-work hours entitled to reimbursement of the State ;
 - C. Number of calendar days concerned (30 in April).