PARTIAL ACTIVITY MEASURES
rules and regulations - instruction manual

PRACTICAL SHEET

• Rules and regulations

• How to complete voucher to declare partial activity?
**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).**

This arrangement allows the employee to get an allowance from the employer. In return, the State grants an allowance to the employer.

In summary, following rules apply.

**Regarding employees:**

Employee placed in short time work will get an allowance corresponding to a percentage of their previous gross pay, taken into account within the limit of 4.5 SMIC.

This percentage depends on the company’s business sector or the geographical area in which it is located.

**Good to know...**

By way of derogation, as in 2020, complementary hours included in work volume fixed by bundle agreements or collective work agreements with work duration higher than the one fixe by arrangements or collective work agreements (branche, company…) entered into before April 23, 2020 are compensable.

**Regarding employers:**

- Short time compensation paid by the employer are free of social contributions and salary taxes but are taxable. However they are subject to CSG and CRDS on replacement income, to respective rates of 6.20 % and 0.50 % after abatement of 1.75 % on total amount of these compensations. This social regime is also applicable to complementary compensation that employer pays beyond their legal obligation of short time compensation. If this levy draws net amount of the compensation under gross minimum wage (SMIC), if need be cumulated with work payment, CSG and CRDS are reduced.

- Where employer pays complementary short time work compensation, it becomes a replacement income within the limit of cumulated amount (legal compensation + complement) of 3.15 hourly SMIC. Complementary compensation paid beyond this amount is subject to social contributions applicable to work payments.

- In consideration for this paid compensation, you will get a compensation from the State.

**DNB :** meanwhile to the updating of your declaration space, we are inviting you to give your employee, attached to the pay slip, a document referring to hourly rate of short time compensation, amount of nonwork hours compensated and the sums paid out by way of short time.
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 « worked by your employee in space »;

2. Enter salary corresponding to hours really worked in space « Elements for compensation »;

3. Declare remuneration items concerning time off hours in space « Short-time work »:
   A. amount of non-work hours entitled to reimbursement of the State;
   B. number of days your employee was off work during given month corresponding to days of closure of your business;
   C. Gross amount paid for concerned month (additional compensation over and above the statutory shorttime allowance, if any);
   D. Period(s) during which your employee was placed in short-time work during the month.

**PARTIAL ACTIVITY MEASURES**

Indicate hours which are not concerned by partial activity.

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

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.