



**French
employment law
法国劳动法**

Chapter II Doing Business in France

FRENCH EMPLOYMENT LAW

France is an industrialized country with employment laws designed to both protect the interests of employees and match the economic priorities of business. Employment relations are governed by the French Labor Code (*Code du Travail*) and by industry-specific collective agreements that reflect the practices of each sector. Flexible working hours and shift patterns can be organized to suit production requirements. Employee profit-sharing schemes are encouraged through tax and social security contribution exemptions.

I. Employment relations within a company

Employment relations within a given company are increasingly based on collective agreements at industry level and at the level of individual companies, with employee and employer representatives playing a key role in ensuring flexibility in the organization of working hours.

I.1. A freely negotiated employment contract

The most common form of employment contract is an open-ended contract (*contrat à durée indéterminée* or CDI) which is generally written in French (although the CDI does not necessarily have to be a written document). In principle, parties are free to write their own contracts and have a great

IN DETAIL

Governing texts: hierarchy

Parties are free to substitute agreements reached through collective agreements for certain legislative and regulatory measures so long as these do not contravene the law. Such agreements include:

- Inter-professional agreements reached at national level to ensure a cohesive overall system;
- Industry-specific agreements covering a given profession, which must stipulate: minimum wage levels, job classification, collective guarantees for insurance and

mutualization of training funds;

→ Company or plant agreements reflecting specific features of a company and its employees.

Under legislation adopted on May 4, 2004, lower-level agreements reached or revised from this date may replace agreements at a higher level insofar as the latter do not expressly exclude this and on condition that the requirements of industry-specific collective agreements are respected. This arrangement is valid for agreements signed or

revised since this measure came into force (May 7, 2004). The law and these collective agreements are the framework for employment contracts. The Act of August 20, 2008 on corporate democracy and working hours reform goes still further, setting out the principle that a company-wide agreement prevails in negotiating working hours: an employer organizes the working hours of his employees on the basis of a company-wide agreement which can override higher-level agreements.



For more information:
www.legifrance.fr (*conventions collectives / collective agreements*)

第二章 在法经商

法国劳动法

法国是一个工业化国家，制订了劳动法保护员工权益，同时满足商业经济利益。劳动关系受法国劳动法及行业特定的集体协议约束，这些协议反映各个行业的惯例。可组织灵活的工作时间和轮班制度，以适应生产要求。通过税务和社会保险金免征措施鼓励实施员工分红方案。

I. 公司内部劳动关系

企业内部劳动关系逐步建立在行业范围内和公司范围内集体协议之上，劳资双方的代表在确保工作时间的灵活性方面都起着重要作用。

I.1. 自由协商的劳动合同

最常用劳动合同形式是不定期劳动合同（CDI），一般而言，合同文本为法文（不一定需要书面形式）。合同文本原则上由合同双方自由确定，合同内容具有很大灵

详细内容

关键词：等级制度

劳资双方可用集体协议代替某些法律和法规，只要这些协议不违反法律。包括以下协议：

→ 国家范围内确保有凝聚力的整体制度的行业内部协议；

→ 覆盖特定行业特定集体协议，必须规定最低工资标准、工作类别、集体保险和员工培训基金；

→ 反映企业和员工特点的特定公司或工厂协议。

根据2004年5月4日立法，在该日之后达成或修订的较低层次协议可取代较高层次协议，只要后者未明确排除该等规定的适用，以及行业特有集体协议得到适用。本安排适用于本办法生效日期（2004年5月7日）后签署或修

订的协议。相关法律及集体协议是劳动合同的框架。2008年8月20日有关企业民主和工作时间改革的法案，更进一步规定了商定工作时间时公司范围的协议应优先适用的原则：雇主根据公司范围的协议的规定安排雇员的工作时间，该公司范围的协议优先于更高层次的协议。



详情请见
www.legifrance.fr（集体协议）

deal of liberty with regard to content, which may include clauses specifying targets for pay, providing for geographical mobility or requiring employees to assume different professional roles, as well as non-compete clauses, clauses covering ownership of inventions and intellectual property rights, etc. Contractual clauses must not be contrary to the French Labor Code or to any industry-specific collective agreement that applies to the employer. The company's actual activity, as stated in its articles, determines which collective agreement is applicable.

An employment contract must stipulate the employee's pay and job description, along with the working hours and place of work. The contract may also provide for a probationary period, which may be as long as four months for a managerial post (renewable once if an industry-specific agreement allows this). The employee's pay must be at least equal to the minimum wage stipulated by the applicable collective agreement and the statutory minimum wage (SMIC), which was set at €9.00 gross per hour on January 1, 2011, i.e. €1,365 a month on the basis of a 35-hour working week, or €1,560 a month on the basis of a 39-hour working week including a 25% increase for overtime hours. The contract may also provide for additional benefits and a profit-sharing scheme.

→ Extra employees can also be hired to meet temporary needs. However, the law restricts the use of fixed-term contracts (CDD) and temporary agency employees to specific situations and generally sets an upper limit of 18 months on such arrangements.

Short-term employment is an effective way for companies to meet their needs, but fixed-term contracts cannot be used on a long-term basis to fill jobs that are related to the company's regular business. These types of contract must be in writing and must specify the reason why they are being made: I) Replacement of an absent employee; II) Replacement of an employee who has temporarily moved to part-time work; III) Gap before a new employee takes up their post; IV) Temporary

increase in the company's business; V) Seasonal work; VI) 'Standard' fixed-term contracts (according to certain practices within a given profession).

→ It is now possible to draft fixed-term contracts for managers and engineers which have a fixed-purpose of a minimum of 18 months and a maximum of 3 years (provision must however be made for this in the collective agreement).

→ Employers may propose changes to an employee's contract. Depending on whether this involves a substantial change or simply a change in working conditions, it may be necessary to obtain the employee's consent.

A change to a contract may relate to an essential component such as pay, qualifications, and more generally, the work assigned to the employee. It may also relate to an element of the contract which might have been a determining factor for the employee when they signed the contract, providing it was expressed in a clear and precise clause. In this case, the employer cannot impose a change to the contract but must propose the change to the employee. If the employee refuses, it is up to the employer either to decide against the change or to dismiss the employee.

→ For example: a change from day work to night work is a substantial change: a relocation of the workplace from the north to the south of France is a substantial change, unless mobility clauses in the contract provide for this.

Simple changes to working conditions may however be imposed by the employer within the remit of their managerial authority. Refusal on the part of the employee does not lead automatically to termination of the contract but may constitute professional misconduct which the employer could invoke to dismiss them on these grounds.

1.2. Simple hiring procedures that can also be completed online

→ A company can start hiring as soon as it has been registered.

vi) “标准”固定期限合同（根据特定行业规定跨区域调动或要求员工担任不同专业职位的条款、竞业禁止条款、发明和知识产权所有权条款等。劳动合同不得与法国劳动法相违背，并与适用与雇主的行业特有集体协议保持一致。公司章程中说明的公司经营活动决定适用哪种集体协议。

劳动合同必须明确员工报酬、职位描述、工作时间和工作地点。劳动合同还可规定试用期，管理职位的试用期通常为4个月（如果行业特定的协议允许，可以延长试用期一次。）

员工工资最少应等于适用的集体协议中规定的最低工资，并且不低于法定最低工资（SMIC）。2011年1月1日规定的最低工资为每小时9.00欧元，即每月1,365欧元（按每周工作35小时计），或每月1,560欧元（按每周工作39小时计），包括加班小时上浮的25%。劳动合同也可规定奖金和红利分配方案。

→ 企业还可招聘编制外员工，满足临时工作需要。但是，劳动法限制定期（CDD）合同和临时代理雇员的使用必须满足特定条件，且规定此类安排最多只可雇佣18个月。

短期职工是公司满足临时需要行之有效的方法，但固定期限合同不可用在与公司日常业务活动有关的长期职位上。这类合同必须以书面形式表述，还要特别说明使用该类合同的理由：i) 代替缺勤员工；ii) 代替临时调整为兼职的员工；iii) 新员工到岗岗位空缺；iv) 公司业务临时增加；v) 季节性工作；

vi) “标准”固定期限合同（根据特定行业某些惯例）。

→ 现在，企业可以为管理人员和工程师拟订固定期限合同，这些合同有固定的目标，最低期限为18个月，最长3年（但是，在集体协议中必须就此作出规定）。

→ 企业雇主可变更员工劳动合同。取决于这涉及到实质性改变，还是工作环境细微变化，可能有必要获得员工同意。

变更劳动合同条款可以和必要的内容相关，包括：工资、任职条件和通常分配给员工的工作任务。也可能和合同一些因素相关，这些因素为员工在签订劳动合同时的决定性因素，比如条款是否明晰，是否精确。这种情况下，雇主不能把劳动合同变更强加到员工身上，必须与员工商量。如员工拒绝，可由雇主决定不做变更，或解雇员工。

→ 例如：由白班调到夜班是一个实质性变更；工作地点由法国北部调到南部也是实质性变更。除非合同中有关调动的条款另有规定。

管理职权范围内，工作环境细微变化可施加于员工。员工一方拒绝，不会自动形成劳动合同终止，但可认为是构成职业不当行为，雇主可以此为理由解雇员工。

1.2. 简单的招聘程序也可以通过网络完成

→ 企业注册后即可招聘员工。

France's National Employment Office (*Pôle emploi*) can help companies by publicizing their vacancies, identifying and short-listing applicants. The *Pôle emploi* can also offer and organize training courses for applicants. Central government and regional councils, which are responsible for vocational training, can also organize training courses to upgrade and improve the skills of certain categories of future employees to suit the needs of companies locating in France. Companies can obtain government support in the form of reduced social security contributions (relief on low salaries or exemptions in certain regional zones) and grants for hiring certain categories of employees (state-subsidized jobs for certain categories of employees). Since January 1, 2010, all companies have the right to request a *rescrit social* (assessment ruling) called *aide à l'emploi* (subsidized employment) which advises them on their eligibility for these forms of support.

→ The administrative formalities involved in hiring employees have been streamlined with the introduction of a single reporting form for newly hired employees (DUE – *déclaration unique d'embauche*).

The employer must fill in the form in the 8-day period before a new employee starts work and send it to the local URSSAF office. The form can also be submitted online. In this way, the following can be carried out in a single procedure: the pre-hiring declaration, registration of the employee with the social security system (unless on secondment), affiliation to occupational health and the organization of the mandatory medical check-up (during the probationary period) as well as affiliation to the unemployment insurance body (*Pôle Emploi*).

In addition to the DUE, the following is also required:

- declaring the first employee hired to the labor inspection;
- affiliating to the supplementary retirement funds within three months of setting up the business;
- carrying out the necessary procedures for hiring a foreign employee (excluding European nationals).

1.3. Offering employee status to expatriate managers

As a general rule, company directors cannot be bound to their company by an employment contract; the articles of incorporation stipulate the terms of their appointment, pay and dismissal. However, some directors may sign employment contracts with their companies, subject to certain prohibitions (e.g. managing directors of *sociétés anonymes*, chairmen of *sociétés anonymes* and *sociétés par actions simplifiées* and directors with minority interests in *sociétés à responsabilité limitée*).

1.4. Layoffs on personal or business grounds

Employment contracts can be terminated at the initiative of the employee (resignation) or the employer (dismissal). Except during probationary periods, employers must provide genuine and serious reasons for dismissal, and comply with the legally prescribed procedures, which vary according to the reason for termination, the number of employees concerned, and the number of people employed by the business.

The Act of June 25, 2008 on modernizing the labor market establishes a new way of terminating an employment contract: *'rupture conventionnelle'* or termination by mutual consent (see below).

1.4.1. Layoffs for business reasons

Layoffs can be individual or collective. Individual employees must be asked to attend a preliminary interview before they are laid off. The head of the company must meet with the works council and consult with it about collective layoffs.

Individual layoffs and layoffs of two to nine employees can only become effective seven days after the interview date, or 15 days later, in the case of supervisory personnel.

A job preservation plan (*plan de sauvegarde de l'emploi* - PSE) must be drawn up when a business with 50 employees or more decides to lay off 10 or more employees in a 30-day period. This plan must explain all action taken to avoid job losses, such

信法国国家职业介绍所可帮助企业发布职位信息、预审及筛选申请人。法国国家职业介绍所还可为申请人提供并组织培训课程。负责职位培训的中央政府和地方政府也可组织培训课程，更新并提高某些领域内未来员工的技能，以满足在法企业的需求。在降低社会保险金（豁免低薪员工的社会保险金或在某些地区减免保险金）与聘用某些员工（针对某些员工的政府补贴岗位）的补贴方面，公司可以申请政府援助。自2010年1月1日开始，所有公司均有权申请被称为补贴就业的评估规定，该规定建议了申请这些援助所需的资格。

→ 随着新聘员工统一报告表格（DUE）的推出，招聘员工行政管理手续已简化。

新聘员工开始工作前8天内，用人单位必须填写该表格，并递交当地法国社会保险金和家庭补助金征收联合会（URSSAF）办事处。该表格可以在网上递交。通过这种方法，以下步骤可以一次性完成：预聘声明、向社会保障系统登记该员工（除非是临时调用的员工）、加入职业健康与法定体检组织（试用期内）以及加入失业保险机构。

除DUE之外，还需要办理以下手续：

- 向劳动监察部门申报雇佣的第一名雇员；
- 企业设立后三个月内加入补充退休基金；
- 完成聘用外国员工（不包括欧洲公民）所需的手续。

1.3. 向外派管理人员提供雇员身份

通常，公司董事不与企业签订劳动合同；他们的任命、工资和罢免在公司章程中已有明确规定。但是，在某些限制性条款下，董事可以同企业签订劳动合同（如股份有限公司的执行董事，股份有限公司、简式股份公司董事长、有限责任公司持有少数股份的董事）。

1.4. 由于个人或业务原因终止劳动合同

终止劳动合同可由员工主动提出（辞职），或由雇主主动提出（开除）。除试用期以外，雇主解雇员工时必须提出真实严肃的理由，必须遵守法律程序，这些做法根据劳动合同终止理由、解雇员工数量，和全体员工数量等因素而不尽相同。

2008年6月25日有关劳务市场现代化的法案规定了终止劳动合同的新途径：在双方同意的情况下终止劳动合同（见下文）。

1.4.1. 因业务原因终止劳动合同

公司领导必须通知员工委员会并与其协商。个人裁员或集体裁员2到9名员工只能在协商后7天进行，如果要裁掉管理人员，必须在15天后进行。

如果50人或以上的公司决定在30天内解雇10名或以上员工，须提交就业保护计划（PSE）。

legal advice

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FLEXIBILITY AND SECURITY IN WORK RELATIONS IN FRANCE

Increased flexibility in the termination of contractual relations: termination by mutual consent

Until June 2008, contractual relations between employers and employees in France could be terminated essentially either at the employee's initiative (resignation), which precludes entitlement to any severance pay or unemployment benefit, or at the employer's initiative (dismissal), a measure which must be justified by genuine and serious grounds and which entitles the employee to severance pay, as defined by law or by a collective bargaining agreement, as well as support from the *Pôle emploi* (National Employment Office).

Until the Act of June 25, 2008 ("Modernizing the labor market") which established independent means of terminating employment contracts, i.e. by mutual consent, it was not always straightforward to settle certain non-contentious situations between employer and employee (difference of opinion/disagreement between the parties not arising from any specific conflict or the employee's wish to seek employment elsewhere). As such, the possibility of terminating contracts by mutual consent has provided an answer to a great number of cases. Since it came into effect, a large number of employment contracts have been terminated by mutual consent, without grounds having to be justified, while securing collective severance pay for departing employees (or statutory severance pay if the latter is more favorable) as well as support from the National Employment Office once their contract comes to an end.

While termination by mutual consent is not a settlement agreement, it nevertheless remains a useful measure in settling a certain number of departures amicably, while limiting the risks of employee disputes. In principle, the employee only has 12 months (instead of 5 years following a dismissal) to contest the validity of this termination on the grounds of absence of consent. Furthermore, it is up to the employee to prove any absence of consent, while it is up to the employer to prove the genuine and serious grounds for dismissal.

As such, termination by mutual consent simplifies employee departures in certain cases and offers a more consensual approach to employer/employee relations.

Flexibility and security in work relations: working time arrangements

It should be noted that although the legal working week in France remains set at 35 hours, the introduction of reforms to working time arrangements over the last 10 years means that companies now have many options (particularly through negotiations at sector or company level) to adapt working hours as they see fit. It is even possible, through an agreement concluded at company level, to depart from the provisions of any applicable collective bargaining agreement, specifically concerning questions such as working hours and part-time arrangements, even if this is to the detriment of employees.

Similarly, the annual overtime quota is in principle defined by the applicable collective bargaining agreement or at company level by a company agreement. It is only in the absence of any such agreement that the statutory quota, set at 220 hours per year, is applicable.

Finally, a departure is possible from the increase in the overtime payment rate (set by law at 25% for the first eight hours, i.e. from the 36th to the 43rd hour inclusive, then at 50% as from the 44th hour) by the collective bargaining agreement or company agreement, although the increased rate may not fall below 10%. This pay increase may also be replaced by time off in lieu.

While the legal and regulatory framework for working hours has therefore been made considerably more flexible over time, the fact remains that employers must remain vigilant in controlling and supervising the number of hours worked, and more generally the effective working hours of their employees in order to ensure not only compliance with French law but also to assist their employees as best they can in managing their time properly and prioritizing tasks.

法律建议

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法国劳动关系的灵活性和保障

合同关系的终止更为灵活：双方同意即可终止

2008年6月前，在法国的雇主和雇员之间的合同关系可以在雇员主动要求下（即辞职，将无法享受任何遣散费或失业福利），或在雇主主动要求下（即解雇，必须有真实严肃的依据，雇员可获得法律或集体谈判协议所规定的遣散费，以及来自Pôle emploi（国家职业介绍所）的支持）终止。

2008年6月25日的法令确立了终止雇佣协议的独立途径，即经双方同意终止；此前要解决雇主和雇员之间特定的非争议情况（意见不一/并非因为任何特定冲突或雇员希望另谋出路而导致的分歧）并非始终直截了当。由于可经双方同意终止合同，也为大量案例提供了解决办法。自从生效以来，大量的雇佣合同经双方同意终止，无需说明依据，同时保证离职的员工获得集体遣散费（或强制性遣散费，以更有利者为准），以及在合同终止时来自国家职业介绍所的支持。

虽然经双方同意终止不是和解协议，但它在友好地解决特定离职情况时仍是非常有用的办法，同时限制了雇员争议的风险。原则上，雇员在未经同意的情况下只有12个月（而不是解雇后5年）的时间来质疑终止的有效性。而且，是由雇员证明是否未经同意，并由雇主证明解雇的真实严肃的依据。

由此，经双方同意终止简化了特定案例中的离职处理，并为雇主/雇员关系提供了更受双方欢迎的方法。

劳动关系的灵活性和保障：工作时间的安排

应指出的是，虽然法国合法的每周工作时间仍然定为35小时，但在过去10年中引入的工作时间安排改革意味着公司现在有许多选择（尤其是通过行业或公司级的谈判），可以根据其需要调整工作时间。甚至可以通过公司级的协议背离任何适用集体谈判协议的规定，具体涉及工作时间和兼职安排等问题，即使这样会损害雇员利益。

同样，每年的加班指标原则上由适用的集体谈判协议或根据公司级协议规定。仅在没有任何该类协议的情况下，才适用每年220小时的强制性指标。

最后，可以无需遵循集体谈判协议或公司协议规定的加班工资增幅（法律规定前八个小时为25%，即从工作的第36个小时到第43个小时，然后从第44个小时开始为50%），但增幅不得低于10%。这种加班工资上调也可通过调休来代替。

因此，虽然工作时间的法律和监管框架已经逐渐变得更为灵活，但事实是雇主仍然必须非常注意控制和监督工作的小时数，也就是其雇员的有效工作时间，以确保不仅可以遵守法国法律，还能尽可能地帮助其雇员有效地管理时间并根据优先顺序来安排工作。

as reorganizing work, job sharing, redeployment of employees inside and outside the company, etc. The plan must also explain the financial terms of the severance package. It is then submitted to the employee representatives and the employment authorities.

The notification period for layoffs under a job preservation plan varies according to the number of employees concerned. Layoffs of up to 100 employees can take place 30 days after the employment authorities have been notified of the plan. The waiting period is 45 days for layoffs of 100 to 249 employees and 60 days for 250 or more employees.

Severance pay for layoffs resulting from business conditions is at least one-fifth of the employee's monthly pay (including bonuses) for each year of service after one year and two-fifteenths of the employee's monthly pay for each additional year beyond ten years.

For example, an employee with 10 years of service and a gross monthly salary of €2,500 will be entitled to €5,000 or two months' pay. However, collective agreements in some cases provide for higher severance pay than this statutory minimum.

Severance pay is treated favorably by the tax and social security system, receiving partial exemptions from social security contributions and income tax. Voluntary departures following job cuts, redeployment or reorganization, and refusals to accept substantial changes to employment contracts are treated as layoffs.

1.4.2. An employee can be dismissed for misconduct

Personal dismissal procedures can be initiated for misconduct on the part of the employee or for actions that fall short of misconduct but nevertheless significantly harm the company's interests. A warning is often issued before initiating the dismissal procedure. The employee must be given an opportunity to provide explanations at a preliminary interview, before the dismissal becomes effective. The employer must also comply with the notice period to which the employee is entitled by law or the relevant collective agreement. In principle, the notice period is two months for

employees with more than two years of service.

Employees dismissed for personal reasons are now entitled to severance pay equal to that paid for layoffs on business grounds.

Employees are not entitled to severance pay in cases of serious misconduct.

1.4.3. Rupture conventionnelle : terminating an employment contract by mutual consent

An employer and employee may negotiate to terminate an employment contract by mutual consent. This procedure, known as *rupture conventionnelle* is quite flexible. At least one interview is required to enable both the employer and the employee to agree upon the termination and to determine the accompanying conditions (no formal legal procedure). The employee may be assisted by a person of their choice from among the company personnel. The employer and employee sign an agreement in writing, setting out the termination date and conditions including the payment due to the employee. The employer and employee then have 15 calendar days during which they can withdraw their position. The agreement must then be approved by the employment authorities (local unit – *unité territoriale* – UT – within the *Direction régionale des entreprises, de la concurrence, de la consommation, du travail et de l'emploi* – DIRRECTE) within 15 working days, subject to the UT checking that the procedure has been carried out correctly, the mutual consent of both parties and the termination payment, which cannot be less than the statutory severance pay due (or the contractual severance pay due, should this be higher).

This procedure can only be used following redundancy or resignation, as it cannot be imposed upon the other party.

1.5. Gradual increase in retirement age to 62

In principle, employees cannot be forced by their employer to retire before they are 70. The employer can however propose retirement to an employee once they reach an age of between 65 and 67, depending on their date of birth.

该计划必须指出各种为维持工作已采取措施, 如在企业内重新安排工作、轮班工作、在企业内部或外部重新分配员工等。计划还须指出遣散费的财务条款。计划须提交员工代表和就业部门。

就业保护计划下裁员通知时间, 根据相关员工人数不同而各异。裁员人数达100人须在将该计划通知就业部门30天后才能执行。如裁员人数达100 – 249人需45天, 达250人以上需60天。

因业务原因引起的遣散费, 对于工作超过一年的员工至少为按其工作年限, 每年至少支付是月薪的1/5 (包括奖金), 对工作超过十年的员工, 超出10年部分每年最少是月薪2/15。

例如, 员工工作满10年, 月毛收入2500欧元, 解雇时需支付大约5000欧元, 或两个月的工资。但是, 某些集体协议规定了高于这一法定最低水平的遣散费。

税收和社会保障系统对遣散费提供优惠待遇, 享受部分免征社会保险金和所得税。

由于工作减少、工作调动或重组等原因, 拒绝修改劳动合同而自愿离职的员工, 视作解雇。

1.4.2. 因员工失职而解雇

员工失职或者本身并非违法行为却给企业带来严重损失的不当行为, 可导致个人原因解雇。实行解雇前, 通常会事先给予警告。解雇生效前的前期协商中, 企业必须给员工解释机会。雇主必须遵守法律或集

体协议所规定预先通知期限。原则上, 2年以上工龄员工的通知期是2个月。

现在, 因个人原因被解雇的员工有权获得的遣散费与因业务原因终止合同的赔偿金相同。

如该名员工严重失职, 企业不需支付遣散费。

1.4.3. 经双方同意终止劳动合同

劳资双方可协商同意终止劳动合同。这种程序非常灵活。劳资双方至少应举行一次面谈, 商定终止劳动合同并确定随附的条件 (不需要正式的法律程序)。员工可以从公司中选择一名人士向其提供协助。

劳资双方签署一份书面协议, 规定终止日期和条件, 包括应支付员工的款项。劳资双方有15天的过渡期, 在该期间可以撤回其决定。然后, 在15日内, 就业管理机构 (本地就业机构 – UT – 隶属于DIRRECTE)

在UT检查有关程序已正确履行、双方同意且离职补偿金 (金额不得少于应付的法定遣散费 (或合同约定的遣散费, 以较高者为准)) 已支付后, 必须批准该协议。

本程序只在裁撤冗员或辞职时才能使用, 一方不得向另一方强加该程序。

1.5. 退休年龄逐步提高至62岁

原则上, 在员工年满70岁之前, 雇主不得强迫员工退休。但在员工依据其出生日期年满65岁至67岁时, 雇主可以建议员工退休。

Employees must be at least 60 before they can retire; the exact age is rising gradually for all employees by four months every year, starting on July 1, 2011, and will reach 62 for people born in or after 1956 (Act of November 9, 2010).

Retirement pension benefits are paid by specific benefit offices.

II. Profit sharing and employee savings plans

In addition to their wages and salaries, employees and company directors may be offered attractive employee profit-sharing schemes and savings plans providing tax and social security benefits to both employees and employers.

The range of schemes available enables companies to set up pay and benefit systems tailored to their

员工可以退休时必须至少60岁；具体年龄为所有员工自2011年7月1日起每年逐步增加四个月，且1956年及以后出生的人员将达到62岁（2010年11月9日的法案）。
退休金由特别福利办公室支付。

II. 利润分成和员工储蓄计划

除工资外，还可向员工和公司董事提供具吸引力的利润分成和储蓄计划，向雇主和员工提供税收和社会保障福利。

各种可选方案使企业根据自身需要建立工资和福利体系，包括退休补助和家庭补助、

IN DETAIL

Employee representation

The employee representation system varies according to the size of the company and concerns three separate institutions:

→ In companies with more than 10 employees, employee representatives are elected by the employees to present individual and collective pay claims and to ensure compliance with employment laws.

→ A works council must be set up when a company has 50 or more employees. The council is elected for a period of four years by the employees to represent their interests when decisions are made about economic changes in the company (such as company development and changes in work organization) and social and cultural issues.

If the company has fewer than 200 employees, the employer may decide, after consultation with employee representatives, to opt for a single employee representation delegation which combines employee and works

council representatives in the same elected body.

→ Establishments with 50 or more employees must also set up a Joint Safety Committee (CHSCT – *Comité d'hygiène, de sécurité et des conditions de travail*) to involve employees in training and other initiatives to prevent occupational risks and improve working conditions.

Only union representatives have the power to negotiate and enter into collective agreements. Where there are no union representatives, an industry-wide agreement may allow the employer to negotiate with elected employee representatives, either those making up the works council or those chosen as delegates. Failing this, in which event the situation must be confirmed in a written report, the employer may be authorized to negotiate with an employee mandated for this purpose. The result of these negotiations must then be submitted to employees for approval by a

majority of votes cast. Trade unions are also entitled to set up bargaining units within a company.

Only around 8% of French employees are unionized. In order to ensure improved employee representation in companies and better dialogue between employers and employees, a reform initiated by the government on union representation in companies was passed and transposed into the Act of August 22, 2008.

Since January 1, 2009, collective company-wide agreements have only been valid if they are signed by one or more unions with at least 30% of votes and in the absence of union opposition accounting for over 50% of votes.

Union representation in companies has also been reformed to improve employer-employee dialogue. From the next professional elections, a union will have to obtain at least 10% of the votes cast in the first round of the union elections to be represented.

详细内容

员工代表

根据公司规模的不同，员工代表体制有所不同，它涉及三个不同的机构：

→ 10名以上员工的企业，经员工选举员工代表，代表个人和集体对工资主张权利，且确保企业遵守劳动法。

→ 公司员工等于或超过50人，应成立员工委员会。员工委员会4年选举一次，员工选出代表，一方面在企业经济状况发生变化时做决策，尤其是工作组织变动时，另一方面对社会和文化事务进行决策。

如公司员工少于200名，雇主与员工代表商量后可做出决定，选择1个由员工代表和员工委员会

委员组成的员工代表团，在同一被选举出的机构共事。

→ 如公司员工等于或超过50人，须设立卫生、安全及工作条件委员会 (CHSCT)，该委员会旨在进行员工培训，采取新措施预防职业风险，改善工作条件。

只有工会代表有权进行谈判并最终达成集体劳动协议。如没有工会代表，行业协议允许企业雇主与选举出的员工代表（企业委员会成员或选举产生的员工代表）进行谈判。如无员工代表，必须书面确认报告，企业雇主应与一名正式委任的员工进行谈判。谈判结果应告知所有员工，并经表决后大多数同意方可生效。工会也可在企业内设立谈判小组。

工会员工比率在法国很低，只占大约8%。为确保提高员工代表在公司中的地位，促进劳资双方的对话，政府通过对工会代表在公司中的角色进行改革的方案，并于2008年8月22日立法。

自2009年1月1日开始，公司集体协议只有在以下情况下方为有效：由至少有30%投票数的一名或几名工会代表签字，且工会的反对票数不足50%。

公司中的工会代表制度也进行了改革，以促进劳资对话。从下一届职业选举开始，在第一轮工会投票中，工会必须获得至少10%的投票。

specific needs, including supplementary retirement and family benefits, stock options, corporate and inter-company employee savings plans, etc.

Employee profit-sharing is mandatory in companies with more than 50 employees and in this case is referred to as *participation*, as opposed to voluntary profit-sharing which is referred to as *intéressement*.

→ *Participation* involves allocating employees a fraction of company profits in accordance with clearly defined rules. Procedures for implementing the scheme are established by an agreement between employer and employee representatives. Monies accrued by an employee under a profit-sharing scheme no longer have to be frozen for five years; employees can request immediate payment of all or part of the corresponding sums. Tax and social security relief apply to sums which have been frozen; sums

paid out immediately are only eligible for social security contributions relief.

→ *Intéressement* allows employees to benefit financially from the results or performance of their company (or companies belonging to the group of employers for which the employees work). Immediately available (with no period during which sums are frozen), the sums are calculated in accordance with the agreement which established the measure. These schemes are collective and individual arrangements are not permitted. Companies that offer an employee savings plan must present employees with a booklet setting out the provisions of the plan when they sign their employment contract. Provisions can also be made for employee savings plans (PERCO promoting retirement saving or PEE for constituting a securities portfolio).

IN DETAIL

Employee incentives

FOR YOUR BUSINESS		
	SOCIAL SECURITY CONTRIBUTIONS	TAX
MANDATORY PROFIT SHARING (PARTICIPATION)	<ul style="list-style-type: none"> → Exempt from social security contributions → Fixed 6% social contribution (payment from 1/1/2009) 	<ul style="list-style-type: none"> → Deducted from taxable income → Exempt from deductions to finance apprenticeships, training and housing → Recognition of a provision for investment equal to 25 or 50%, depending on the circumstances
VOLUNTARY PROFIT SHARING (INTERESSEMENT)	<ul style="list-style-type: none"> → Exempt from social security contributions → Fixed 6% social contribution (payment from 1/1/2009) 	<ul style="list-style-type: none"> → Deducted from taxable income → Exempt from deductions to finance apprenticeships, training and housing → Recognition of a provision for investment equal to 50% of the employer contribution supplementing entitlements, subject to certain conditions, provided profit-sharing is within the framework of an employee savings plan. Companies with fewer than 50 employees which conclude a profit-sharing agreement of this sort before December 31, 2014 will receive a tax credit amounting to 30 % of the sums paid to employees, up to € 200,000 over three years.

FOR YOUR EMPLOYEES		
	SOCIAL SECURITY CONTRIBUTIONS	TAX
MANDATORY PROFIT SHARING (PARTICIPATION)	<ul style="list-style-type: none"> → Exempt from social security contributions → Subject to CSG and CRDS deductions (after 3% reduction)* → Income generated by the plan subject to CSG and CRDS deductions (no reduction) and 2.3% social deduction and to the tax financing the RSA (1.1%) 	Not taxable (except interest on frozen accounts received annually and not reinvested)
VOLUNTARY PROFIT SHARING (INTERESSEMENT)	<ul style="list-style-type: none"> → Exempt from social security contributions → Subject to CSG and CRDS deductions (after 3% reduction) 	Not taxable provided profit-sharing is within the framework of an employee savings plan.

股票期权、企业或跨企业间员工储蓄计划等。

对于超过50人的公司，必须进行利润分成，这种情况被称为员工参股，它与自愿利润分成相区别，这种情况称为员工激励。

→ 员工参股计划涉及根据明确规定的规则，向员工分配公司的部分利润。实施本计划的程序由雇主和员工代表协商确定。员工根据利润分享计划应得的款项不再需要冻结五年；员工可以要求立即支付相应款项的全部或部分金额。税收和社会保险金豁免适用于已被冻结的款项；立即支付

的款项只享受社会保险金的豁免。

→ 员工激励计划允许员工因所在公司（或员工工作的属于一组雇主的公司）的业绩或表在财务上中获益。激励金额应立即支付（无冻结期），并按建立该措施的协议计算。

这些计划为集体性计划，不得制订针对个人的计划。签署劳动合同时，提供员工储蓄计划的公司必须向员工提供一本小册子，列明该计划的条款。也可以为员工储蓄计划计提准备金（用于促进退休储蓄的PERCO或构成证券投资基金的PEE）。

详细内容

员工激励计划

对于企业		
	社会保险金	税收
强制性利润分成计划 (参股)	<ul style="list-style-type: none"> → 免征社会保险金 → 社会保险金的6% (从2009年1月1日开始) 	<ul style="list-style-type: none"> → 从应税所得中扣除 → 免征财务学徒税、培训税、住房税 → 根据情况，计提投资25%—50%准备金
自愿利润分成计划 (分红)	<ul style="list-style-type: none"> → 免征社会保险金 → 社会保险金的6% (从2009年1月1日开始) 	<ul style="list-style-type: none"> → 从应税所得中扣除 → 免征财务学徒税、培训税、住房税 → 在某些情况下，计提雇主缴款补充权利50%的投资准备金，除非利润分成计划属于员工储蓄计划的一部分。在2014年12月31日前达成此类利润分成协议的50人以下公司将享受税收抵免，相当于向员工支付总金额的30%；3年最高200,000欧元。

对于员工		
	社会保险金	税收
强制性利润分成计划 (参股)	<ul style="list-style-type: none"> → 免征社会保险金 → 扣除CSG和CRDS (扣减3%后)* → 从该计划取得的收入应扣减CSG和CRDS (无减免) 及2.3%的社会保险金，及RSA税款 (1.1%) 	不征税 (每年收取的冻结帐户且不用于重新投资的利息除外)
自愿利润分成计划 (分红)	<ul style="list-style-type: none"> → 免征社会保险金 → 扣除CSG和CRDS (扣减3%后)* 	不征税，但利润分成计划必须属于员工储蓄计划的一部分

III. Organizing working hours: agreement negotiated within the company

Companies in France have a great deal of flexibility in how they organize their working hours. Since the Act of August 20, 2008, executives have been able to negotiate working hours within their company.

III.1. 35-hour week: greater flexibility

Statutory working hours in France are 35 hours per week. These hours serve as the basic reference, beyond which overtime is calculated.

Overtime hours (*heures supplémentaires*) worked in excess of statutory working hours are paid to employees at an increased rate (25% more than regular pay for the first 8 hours; 50% more thereafter) in all companies as from October 1, 2007 (except where a collective agreement

provides for a lower rate, which may not in any case be less than 10%). The limit on overtime available to an employer is negotiated through a company-wide agreement (by default this is 220 hours per year per employee), which increases annual working hours to 1,827, the equivalent of over 39 hours per week for 47 weeks. The payment of overtime can be substituted by time off in lieu if this arrangement is agreed within the company.

The collective company-wide agreement (or industry-specific agreement) which now determines the company's working hours may also state how overtime can be performed beyond this overtime limit. As well as overtime pay, the works council's opinion must also be sought and mandatory time off in lieu planned. Maximum working hours are 10 hours per day (a contractual exemption up to 12 hours can be made) and 48 hours in any one week, with a maximum average of 44 hours per week over a 12-week period.

IN DETAIL

Working hours in France

	LEGAL PROVISION	STANDARD OVERTIME QUOTA	BEYOND STANDARD OVERTIME QUOTA	
			Small companies ⁽¹⁾	Large companies ⁽¹⁾
COMPANIES CONCERNED	All companies	All companies	Small companies ⁽¹⁾	Large companies ⁽¹⁾
WORKING HOURS	35 per week or 1,607 per year	Set by collective agreement (company- or industry-specific) or statutory annual limit of 220 overtime hours or 39 hours per week over full year = 1,827 hrs/year	Set by a collective agreement (company- or industry-specific) without exceeding the maximum working hours limit (EU legislation)	
ADMINISTRATIVE FORMALITIES	None	Simply inform the Works Council	Works Council must be consulted	
OVERTIME PAY RATES ⁽²⁾	Not applicable	Rate provided for in collective agreement for the business or sector (10% minimum) or by default 25% from the 36th to the 43rd hour or 50% beyond that	Same as standard overtime quota	
MANDATORY TIME OFF IN LIEU	Not applicable	None Time off in lieu is optional within the standard overtime quota and must be included in a collective agreement	50% beyond quota (=1/2 hour per overtime hour over 36 hours)	100% beyond quota (= 1 hour per overtime hour over 36 hours)

⁽¹⁾ Small companies have up to 20 employees and large companies have at least 21 employees.

⁽²⁾ If provided for in the collective agreement, time off in lieu can partially or entirely replace overtime pay.

III. 安排工作时间：公司内部协商的协议

在安排其工作时间方面，法国企业拥有很大的灵活性。自2008年8月20日的法案开始，高级管理人员可以在公司内部协商工作时间。

III.1. 35小时工作制：更加灵活

在法国，法定工作时间为每周35小时。这些时间为基本参考数值，超过该时间则算加班。

自2007年10月1日开始，所在公司超出法定工作时间的加班工作时间应按增加后的工资向员工支付（首8个小时按正常工资加25%计算；其后按正常工资加50%计算），

除非集体协议规定了较低的比率，但在任何情况下均不得低于10%。雇主可使用的加班时间上限通过全公司协议商定（默认为每名员工每年220小时），加班时间将全年工作时间增加至1,827小时，相当于每年47周，每周超过39小时。如果公司内部达成一致，也可以用补休替代支付加班工资。

规定公司工作时间的公司集体协议（或行业特定协议）也可以规定怎样实行超出该加班时间上限的加班。除加班工资之外，必须征求工作委员会的意见，并制订替代加班工资的法定补休制度。

每日最长工作时间为10小时（可通过合同约定最多12小时的工作时间），任何一周的最长工作时间为48小时，任一12周期间的最大平均每周工作时间为44小时。

详细内容

法国工作时间

所涉及公司	法律规定	标准加班时间定额	超过标准加班时间定额	
	所有公司	所有公司	小公司 ⁽¹⁾	大公司 ⁽¹⁾
工作时间	每周35小时 或每年1,607小时	由集体协议（公司或行业特定协议）规定，或法定每年加班时间为220小时，或每周工作时间为39小时 全年工作时间= 1,827小时/年	由集体协议（公司或行业特定协议）规定，不超过最长工作时间上限（按欧洲法规确定）	
行政管理手续	无	只需通知员工委员会	必须征求员工委员会的意见	
加班工资 ⁽²⁾	不适用	由公司或行业集体协议规定（最低10%）或默认为从第36至第43个小时，上浮25%；超出该时间，上浮50%	等同于标准加班时间定额	
法定补休时间	不适用	无 在标准加班时间定额中，可以选择补休，集体协议应对补休进行规定	超过定额，上浮50%（=1/2小时加班时间超过36小时后的每个加班小时）	超过定额，上浮100%（=1小时加班时间超过36小时后的每个加班小时）

⁽¹⁾ 雇用最多20名员工的小企业，及至少21名员工的大企业。

⁽²⁾ 如集体协议中有规定，可用补休来代替全部或部分加班费。

→ Provision can be made for a package of hours or days for particular categories of employees stated in the company-wide agreement (managers and employees free to organize their own work). Where a package is over a year, it must be part of the collective agreement (unlike the weekly or monthly hours package).

In every case, the use of a package implies the agreement of the employee.

As such, the 35-hour week does not apply to executives, to whom regulations on night work, daily and weekly rest periods, and legal holidays do not apply either. By the same token, management personnel and non-management employees working off the premises (such as sales representatives, maintenance technicians, etc.) are free to organize their own work but may be subject to agreements based on a basic number of hours or days worked (such agreements must be made in writing).

These personnel free to organize their own work are offered annual packages that stipulate the annual number of days worked, with a maximum of 218 days. Employees may have their time off "bought back" (excluding paid leave) in return for a salary increase: the number of working days may then reach 235 days per year.

The salary increase paid to the employee is set by an amendment to the initial package agreement and must be at least equal to an increase of 10%.

The employer must respect the weekly 11-hour rest periods, paid leave and unworked days in the company.

III.2. Major reductions in social security contributions

Companies of all sizes and in all industries have been entitled to reductions in social security contributions on low wages since 2003. The reductions are calculated according to the annual salary of the employee. They can amount to 26% of gross wages for an employee earning the statutory minimum wage (SMIC). Average employer contributions on behalf of employees earning the minimum wage are between 17 and 21%, depending on the size of the business.

Overtime hours and pay are no longer factored in when calculating reductions in employer contributions at minimum wage level, neutralizing the impact of the increase in pay.

IN DETAIL

Important incentives for increasing working hours

Under legislation which came into force on October 1, 2007, significant incentives are offered to employees to accept overtime: overtime pay is exempt from social security contributions and income tax. Reductions in employee contributions may amount to a maximum of 21.5% of an employee's total pay.

For example:

An employee earning €3,000 gross per month at a gross standard hourly rate of €19.78 works eight hours of overtime. These eight overtime hours are paid at 125% of the standard hourly rate, which yields a total gross monthly salary of €3,197.80.

The extra pay employees receive for overtime hours is fully exempt from income tax and is subject to reduced social security contributions (capped at 21.5%). Employers also benefit from reduced employer contributions at a fixed rate of €0.50 for each overtime hour.



For more information:

→ Act n°2007-1223 dated August 21, 2007 - Decree 200761380 dated September 24, 2007 - Circular dated October 1, 2007

→ 对于公司集体协议中规定的特别类型的员工（可自由安排自己的工作的管理人员和员工），可以规定工作时数或天数。如果工作时间超过一年，必须在集体协议中规定（与每周或每月工作时间不同）。各种情况下，使用该方案即表示员工同意该安排。

因此，每周工作35小时的规定不适用于高级管理人员，对于这些人员，有关夜班工作、每日及每周休息时间及法定节假日的规定也不适用。同样，异地工作的管理人员和非管理层员工（例如销售代表、维护技术人员等）也可自由安排自己的工作，但必须遵守有关基本工作小时数或天数的协议（该协议应以书面形式签订）。

可自由安排工作的公司管理人员可签署年工作时间合同，确定一年中工作天数，最多218天。员工可选择“购回”其补休（剔

除带薪休假）以换取加薪：每年的工作天数则可以增加到235天。

向员工支付的加薪由对初始工作时间协议的修订规定，且至少相当于增加10%。

雇主必须遵守公司每周11个小时休息时间、带薪休假及非工作日的规定。

III.2. 社会保险金的大幅减免

无论是何种规模和经营范围企业，2003年开始，所承担低薪员工社会保险金都有所降低。降低百分比根据员工的年薪计算。领取法定最低工资（SMIC）的员工，降低百分比最多可达税前工资26%。

领取最低工资员工交纳的社会保险金平均为17%-21%，取决于公司规模。

加班时间和加班工资不再计入最低工资员工社会保险金减免范围，因此中和了工资增加所产生的影响。

详细内容

增加工作时间的重要激励措施

根据2007年10月1日实施立法，对加班工作员工实行重要激励机制：加班工资不需交纳社会保险金和个人所得税。减免最多可达员工工资21.5%。

例如：

员工每个月税前工资3,000欧元，税前标准时薪为19.78欧元，加班工作8小时。8小时加班的工资按标准时薪的125%计算，则月薪总额为3,197.80

欧元。

员工获得的加班工资全部免征所得税，且享受社会保险金减免（最高21.5%）。员工还可享受员工保险金减免，固定为加班每小时0.50欧元。



欲知更多详情，请浏览：

→ 2007年8月27日的第n°2007-1223号法规 → 2007年9月24日的200761380号法令 → 2007年10月1日的通知

III.3. Staggering paid leave

Employees in France are entitled to five weeks of paid leave. The employer can refuse to let an employee take paid leave if the workload it is too great. However, employers must let employees take at least four weeks of paid leave between May 1 and October 31. In addition to paid vacation, there are 10 legal holidays and personal leave days (births, marriages, bereavements).

III.4. Sunday is a day off but relaxed regulations introduced in 2009

Employees must be given a weekly day of rest lasting at least 24 hours on Sunday. However, there are many exceptions to the Sunday rule. Permanent exemptions are granted when warranted by the nature of the company's business (e.g. manufacturing firms using or producing perishable goods, factories operating around the clock, maintenance firms, etc.). Exemptions also exist for businesses located in communes categorized as tourist or spa attractions, or at certain other highly popular tourist sites, under the Act of August 10, 2009.

The authorities may also grant temporary exemptions, for example when manufacturing firms are operating with extra shifts. Exemptions may also be granted within a month by the local *Préfecture* to avoid a situation detrimental either to the public or business interests. The authorities may also allow Sunday opening within urban areas of over 1 million inhabitants (*périmètre d'usage de consommation exceptionnel* – PUCE). These exemptions, granted on an individual or collective basis, are granted by the State Prefect in the *département* for a five-year period.

The local mayor may also allow non-food retail stores to open five times a year on Sundays. Employees who work on Sunday receive extra pay and are still entitled to a weekly day of rest.

III.5. Organizing work time over the year by averaging pay

Companies have several ways of adjusting working hours to suit their business requirements without incurring extra payroll costs. Organizational arrangements of working time are integrated into a single framework by the Act of August 20, 2008: a collective agreement may organize working hours over a period of longer than a week to up to a year. If the company experiences uneven fluctuations in business which can be forecast, working hours can be increased or cut in certain periods without incurring additional costs or exceeding legal limits.

III.5.1 Shift work does not entail additional payroll costs

Shift working, over a period of several weeks, can be introduced by the employer. The exemption from the Sunday rule may be automatic or may require local authorization, depending on the activities concerned.

III.5.2 Working time arrangements (by production cycle / special agreements etc.) are organized by company-wide agreements

Provision is made in the collective agreement for the conditions and notice required of changes to working hours or times (by default, seven days), the limits for calculating overtime, how to calculate an average salary and the threshold for triggering overtime.

Production cycle work is used to manage variations in activity over short periods (eight to 12 weeks). Work may also be organized with rotating shifts or teams.

In all of these cases, the company is not required to pay increased wages or overtime pay, and it is not required to provide time off in lieu, as long as the statutory working hours are not exceeded on average over the cycle.

III.3. 带薪休假可分开休息

法国员工可享受每年5周带薪休假。如工作量太繁重，雇主可拒绝员工申请带薪休假。但是，雇主必须让员工在5月1日到10月31日期间至少有四周的带薪休假。除带薪休假之外，法国员工每年还有10天法定假期和私人假期（产假、婚假、丧假）。

III.4. 周日为休息日，但2009年推出的规定放松了这一要求

员工必须每周至少休息1天24小时，即周日休。关于周日休，也有很多例外。由于公司业务活动的性质可以允许长期周日不休息(如使用或生产容易变质产品的制造企业，24小时连续工作的企业和提供维护服务的企业等)。根据2009年8月10日的法案，在旅游或水疗等普通(communes)类别的公司中，或在其它广受欢迎的旅游地点，也有可能存在例外情况。

政府部门还可以批准临时的例外情况，例如制造业公司安排额外的班次时。地方政府也可以在一个月內批准例外情况，避免出现损害公众或企业利益的情况。政府部门还可批准居民超过100万人的城市在周日开门营业(PUCE)。州的地方长官每五年以个别或集体形式批准的这些例外情况。

市长也可以批准非食品零售店每年五次在周日开门营业。

在周日工作的员工应获支付额外工资，且仍有权享受每周一天的休息。

III.5. 安排年度工作时间，只支付平均工资

企业可通过各种渠道调整工作时间，满足其业务需要，而不产生额外的工资成本。组织安排工作时间被2008年8月20日的法案纳入单一框架：集体协议可安排一周至一年期间的工作时间。

如果公司的业务发生可预见的异常波动，可以在某段时间内增减工作时间，而不用产生额外费用或超出法定界限。

III.5.1 轮班工作不需要支付额外工资

雇主可以在为期几周的时间内实行轮班工作。根据所涉及的不同业务，可以自动排除周日休息规定，或需要本地批准。

III.5.2 工作时间安排（按生产周期/特别协议等进行）由公司协议规定

集体协议规定了改变工作时数或时间（默认为七天）、计算加班的限值、计算平均工资的方法及引发加班的条件。

生产周期工作是为了管理短期内多种经营活动(8到12周)。也可安排轮班或小组轮流工作。

整个周期内只要不超过法定工作时间，企业无需支付加班工资也无需安排额外补休。

IV. Extensive high-quality welfare cover

The quality and scope of welfare cover in France ensure that both employers and employees can benefit from a stable professional and family environment.

IV.1. The social security system

France's health and social security system pays virtually all healthcare costs incurred by the employees and their families.

The system offers four types of benefits:

- Health insurance (healthcare, maternity, disability and death benefits);
- Old-age pensions;
- Family allowances;
- Accidents at work.

The system is backed up by compulsory unemployment insurance and supplementary

retirement schemes. Employers are free to add other insurance coverage to suit their employees. The health and retirement benefits for employees compare favorably with those offered in many other OECD member countries.

IV.2. Social security contributions relieve the company of responsibility in cases of sickness, retirement and unemployment

Employer and employee contributions are collected by URSSAF. The employers' share of contributions amounts to 42% on average of gross wages and the employees' share amounts to nearly 21%. Employer social security contributions are substantially lower on low wages: depending on the size of the company (more or fewer than 20 employees), they vary between 17% and 21% on behalf of employees earning the legal minimum wage (SMIC).

IV. 全面的优质福利

法国优质和全面的福利确保雇主和雇员均可从稳定的专业和居家环境中获益。

IV.1. 社会保障体系

法国医疗和社保体系负担员工和家属几乎所有医疗费用。

法国保障体系包括4种保险类别：

- 医疗保险 (疾病、生育、残疾和死亡)；
- 养老保险；
- 家庭补助；
- 工伤赔偿。

社会保障体系外还有强制性失业保险和补

充退休计划。企业雇主可根据企业员工实际状况自由选择其他险别。

许多其它经合组织成员国相比，企业员工医疗和退休补助金非常优厚。

IV.2. 在出现疾病、退休或失业情况时，社会保险金减轻了企业的负担

企业和员工缴纳的保险金由URSSAF征收。雇主分摊额最多占税前工资总额的42%，员工分摊额接近21%。低薪员工分摊的社会保险金已大幅降低：因公司规模（多于或少于20名员工）不同而存在差异，在法定最低工资(SMIC)的17%至21%之间。

IN DETAIL

Working arrangements

	Conventional shift work	Alternating shifts
Principle	Fixed round-the-clock shifts ⁽¹⁾	Shifts longer than normal working hours
Example	Shift A: 6am - 2pm Shift B: 2pm - 10pm Shift C: 10pm - 6am (3 eight-hour shifts)	Shift A: 6-10am/2-6pm Shift B: 10 am-2 pm/6 pm-10 pm Or: Shift A: 6 am - 2 pm Shift B: 9 am - 5 pm Shift C: 12 pm- 8 pm
Average working week	35 hours	35 hours

	Rotating shifts	Cycle de production
Principle	Working days and days off divided among employees ⁽¹⁾	Working hours are scheduled over the cycle
Example	Shift A: Monday to Friday Shift B: Tuesday to Saturday	Weeks 1 and 2: 44 hrs Week 3: 38 hrs Weeks 4 and 6: 28 hrs
Average working week	35 hours	average of 35 hours over cycle

⁽¹⁾ With special arrangements for working on Sunday.

详细内容

商议

	传统的轮班工作	替班
原则	连续固定轮班 ⁽¹⁾	比正常工作时间长的班次
举例	A班: 上午6时至下午2时 B班: 下午2时至晚上10时 C班: 晚上10时至上午6时 (三个八小时班次)	A班: 上午6-10时/下午2-6时 B班: 上午10时至下午2时/下午6时至晚上10时 或 A班: 上午6时至下午2时 B班: 上午9时至下午5时 C班: 中午12时至下午6时
平均每周工作时间	35小时	35小时

	轮班	生产周期
原则	工作天数和休息天数在员工之间分开 ⁽¹⁾	在该周期内计划工作小时数
举例	A班: 周一至周五 B班: 周二至周六	第1周和第2周: 44小时 第3周: 38小时 第4周和第6周: 28小时 (周期平均工作时数: 35小时)
平均每周工作时间	35小时	周期平均工作35小时

⁽¹⁾ 对周日工作进行特别安排。

legal advice

Mr. Olivier Maurin, Chartered Accountant and Auditor, Managing Partner of Audit & Diagnostic

UNDERSTANDING FRENCH PAYSLEIPS

Obligations

Payslips must be issued to all individuals who live and work in France:

- To employees who are covered by the general French social security scheme.
- To seconded employees, as required by the mandatory formalities laid down in the French Labor Code that apply to employees temporarily seconded to France.

Employers must issue payslips whenever employees are paid, generally every month, and must keep copies of payslips for five years.

Form and content

There are no rules governing the form of payslips. However, the content of payslips is laid down in the French Labor Code.

Standard payslips are very detailed

In general, payslips are printed sheets with three separate sections.

The top of the payslip usually contains general information, specifically about:

- the employer: name, address, registration number, APE code, SIRET number, etc.;
- the employee: name, position held, position in the classification contained in the relevant collective agreement;
- the French social security office (URSSAF) to which social security contributions are paid;
- the relevant collective agreement;
- the period of work which the salary covers;
- the payment date of the sum actually received by the employee.

The middle of the payslip contains details of types of remuneration and lists all the social security contributions made by the employee and the employer during the period in question.

Gross remuneration consists of gross salary, ancillary amounts on which contributions must be paid (bonuses, length of service bonuses, benefits in kind, etc.) and amounts paid in respect of paid leave.

Gross salary (or base salary) is the amount negotiated with the employee and stated in the employment contract. Net salary is the amount received by the employee at the end of the month and corresponds to gross salary less employee contributions. Employer contributions do not form part of an employee's remuneration. They are not deducted from the employee's gross salary and are shown on the payslip solely for information purposes.

Below is a simplified general example:

Gross salary =	€2,000	€2,000
Employee contributions (approx. 21%) =	- €420	
Net salary =	€1,580	
Employer contributions (approx. 42%) =		€840
Total amount payable by the employer =		€2,840

All social security contributions (employee and employer) are paid every three months (for companies with fewer than 10 employees) or every month (for companies with 10 employees or more) by the employer, mainly to six bodies:

- The French social security office (URSSAF) to cover illness, old age, industrial accidents, family allowances and special contributions (contribution to the repayment of the social security debt, or "CRDS", and the general social contribution, or "CSG").
- The National Employment Office (*Pôle emploi*) for unemployment insurance.
- The ARRCO⁽¹⁾ fund for supplementary pensions.
- The AGIRC⁽²⁾ fund for supplementary pensions for management-level staff.
- A supplementary health insurance fund, for additional cover in the event of illness.
- A contingency fund, for additional benefits in the event of death or disability.

The bottom part of the payslip contains cumulative figures since the start of the financial year, including paid leave and net taxable income (the amount to be reported by the employee to the tax authorities for income tax purposes).

Two possible methods of simplifying matters

The information relating to social security and tax deductions can be grouped into six main categories: social security contributions, special contributions (CSG and CRDS), unemployment insurance, supplementary pension, contingency fund, and other employer contributions.

Furthermore, since 2009, employers have been able to issue payslips in electronic form to employees who have given their consent. However, data integrity must be guaranteed: it must be impossible to change the format of the payslip and the company must use a secure software application.

⁽¹⁾ARRCO: French Association for Employee Supplementary Pension Plans

⁽²⁾AGIRC: French General Association of Pension Plan Institutions for Management-level Employees

法律建议

Olivier Maurin先生，注册会计师及审计师，审计与诊断部门执行合伙人

了解法国的工资单

义务

必须向在法国生活和工作的所有个人签发工资单，包括：

- 加入法国社会保险计划的雇员。
- 借调雇员，根据适用于临时借调到法国的雇员的《法国劳动法》中规定的强制性手续要求。向雇员支付工资时（通常每月一次），雇主必须向雇员签发工资单，并且必须将工资单的副本保留五年。

格式和内容

工资单的格式没有专门的规定。但是，《法国劳动法》对工资单的内容有规定。

标准工资单的内容非常详细

一般来说，工资单是包括三个单独部分的打印表格。工资单的顶部通常载有一般资料，具体包括：

- 雇主：名称、地址、注册号、APE代码、SIRET编码等；
- 雇员：姓名、职位、在有关集体协议的分类地位；
- 征收社会保险款项的法国社会保险办公室（URSSAF）；
- 有关集体协议；
- 工资所属工作期间；
- 雇员实际收到工资的日期。

工资单的中间部分包含薪酬类型的详细信息，列明雇员和雇主在所属期限支付的所有社会保险款项。

薪酬总额包括工资总额、应缴纳保险款项的附属金额（奖金、工龄奖金、实物福利等）以及带薪假的支付金额。

工资总额（或基本工资）是与雇员商定并在劳动合同中说明的金额。工资净额是雇员在月末收到的金额，相当于工资总额减去雇员缴纳的社保款项。

雇主缴纳的社保款项不属于雇员薪酬的一部分。雇主缴纳的社保款项不从雇员的总工资内扣除，这部分金额在工资单上仅作通知用途。

以下是一简要实例：

工资总额	€ 2,000	€ 2,000
雇员缴纳的社保款项 (大约21%)	- € 420	
工资净额	€ 1,580	
雇主缴纳的社保款项 (大约42%) =		€ 840
雇主应付总额 =		€ 2,840

所有社保款项（雇员缴纳的部份和雇主缴纳的部份）应由雇主每三个月（雇员不到10人的公司）或每月（雇员10人以上的公司）缴纳一次，主要向以下六家机构缴纳：

- 法国社会保险办公室（URSSAF），负责疾病、养老、工业事故、家庭津贴和特别保险款项（偿还社保债务的款项，称为“CRDS”；以及一般社会款项，称为“CSG”）。
- 法国国家职业介绍所（Pôle Emploi），负责失业保险。
- ARRCO*基金，负责补充养老金。
- AGIRC*，负责管理层员工的补充养老金。
- 补充健康保险基金，用于在疾病时提供额外保险。
- 意外基金，在身故或残疾时提供额外保险。

工资单的底部刊载自会计年度初以来的累计数字，包括带薪休假与应税净收入（雇员应向税务机构申报该金额以缴纳所得税）。

简化事项的两种可能方式

与社会保险和税务减免有关的资料可分为六个主要类别：社保款项、特别款项（CSG和CRDS）、失业保险、补充养老金、意外基金及其它雇主款项。

此外，从2009年开始，在取得雇员同意的情况下，雇主可采用电子方式签发工资单。但是必须保证数据的完整性：工资单的格式必须无法更改，且公司必须使用安全的应用软件。

*ARRCO: 法国雇员补充养老金方案协会

*AGIRC: 法国管理层雇员养老金方案机构总协会