



PRO PAIE CONSULTING

SEPTEMBRE 2022

NEWSLETTER

VALUE-SHARING PREMIUM

Issued under law no. 2022-1158 of August 16th, 2022, replaces permanently the exceptional purchasing power premium [PEPA]. It can be paid by all companies.



BENEFICIARY

- Employees (including alternants)
- Temporary employees made available;
- Corporate executives with an employment contract

According to the defined procedures, beneficiaries must be present in the workforce:

- On the premium payment date ;
- On the date of filing of the undertaking or group agreement with the administrative authority ;
- Or on the date of signature of the unilateral decision implementing the premium.



All employees can benefit from the Value Sharing Bonus, with no maximum salary condition, unlike the PEPA bonus.



AMOUNT OF THE PREMIUM

- Amount determined by the company.
- Social and tax exemptions up to €3,000* per year per employee.

Possibility to vary the amount of the premium according to the beneficiaries based on the following criteria:

- The remuneration;
- The level of classification;
- Seniority in the company;
- The duration of attendance during the past year;
- The duration of the contract in case of part time.

**Increase: the amount of €3,000 may be increased to €6,000 when the company implements, on the date of payment of the Value Sharing Premium, or has concluded for the same financial year the payment of the premium (PEPA):*

- A profit-sharing agreement if the company is subject to the obligation to set up the participation;
 - o ou
 - A profit-sharing agreement or a (voluntary) participation agreement, if it is not subject to the obligation to set up the participation.
- The bonus must not be a substitute for a salary increase or a usual element of remuneration.



FORMALISM

The payment of the value-sharing premium must be formalised beforehand by:

- The conclusion of a collective agreement;
- or
- The adoption of a Unilateral Decision of the Employer (DUE) after consultation with the CSE if it exists.

The act may:

- Be retroactive to July 1, 2022 if a premium advance has already been paid since that date;
- Provide that the premium will be paid annually;
- Provide that the premium will be paid in several instalments within the limit of one instalment per quarter during the calendar year.



EXONERATIONS

	SOCIAL SECURITY CONTRIBUTIONS	CSG/CRDS	FORFAIT SOCIAL 20%	INCOME TAXES
UNTIL 31 DECEMBER 2023				
ANNUAL REMUNERATION < 3 SMIC	Exemption up to €3,000*	Exemption up to €3,000*	Exonération	Exemption up to €3,000*
REMUNERATION ANNUELLE > ou = 3 SMIC	Exemption up to €3,000*	Submission	Submission for companies with 250 or more employees, up to a limit of €3,000*	Submission
FROM THE JANUARY 1, 2024	Exemption up to €3,000*	Submission	Submission for companies with 250 or more employees, up to a limit of €3,000*	Submission

In case of a PEPA premium and the Value Sharing Premium (over 2022):

If the company paid an exceptional purchasing power premium (PEPA) over 2022 (possibility of payment until March 31, 2022), the total amount exempt from income tax for 2022 cannot exceed €6,000

Our legal department remains at your disposal to study and formalize with you the conditions of payment of this premium.

Do not hesitate to contact us.