

Key figures as at January 1st 2008

Rates and bases

Charges on salaries (general case)	Basis Euros	Employee' s share %	Employer' s share %
Deductible CSG	CSG basis (1)	5.10	-
Non deductible CSG	CSG basis (1) (2)	2.40	-
CRDS	CRDS basis (1)	0.50	-
Social security:			
- Illness	Total salary	0.75 (3) (4)	12.80
- Retirement	Total salary	0.10	1.60
	0 to 2 773	6.65	8.30
- Family allowance	Total salary	-	5.40
- Work related injuries/ illnesses	Total salary	-	(variable)
Unemployment Insurance (Tr. A + B)	0 to 11 092	2.40	4.00
AGS (FNGS)	0 to 11 092	-	0.15
APEC	2 773 to 11 092	0.024	0.036
Complementary pension fund:			
Non executives - ARRCO Tr. 1	0 to 2 773	3.00 (6) (8)	4.50 (6) (8)
- AGFF Tr. 1	0 to 2 773	0.80	1.20
- ARRCO Tr. 2	2 773 to 8 319	8.00 (6) (8)	12.00 (6) (8)
- AGFF Tr. 2	2 773 to 8 319	0.90	1.30
Executives - ARRCO Tr. A	0 to 2 773	3.00 (6) (8)	4.50 (6) (8)
- AGFF Tr. A (5)	0 to 2 773	0.80	1.20
- AGIRC Tr. B	2 773 to 11 092	7.70 (8)	12.60 (8)
- GMP (Tr. B minimale) (7)	290.00 (7)	7.70 (8)	12.60 (8)
- AGFF Tr. B (5)	2 773 to 11 092	0.90	1.30
- AGIRC Tr. C	11 092 to 22 184	(9)	(9)
- CET	0 to 22 184	0.13	0.22
Death allowance (executives) (10)	0 to 2 773	-	1.50
FNAL:			
- tous employeurs	0 to 2 773	-	0.10
- 20 salariés et plus	Total salary	-	0.40
Transport allowance	Total salary	-	(11)
Contribution for the elderly	Total salary	-	0.30
8% tax (12)	(12)	-	8.00

(1) This is the gross salary with certain elements added (but before deductions for professional expenses) and decreased by 3 %.

(2) Non deductible CSG when it is due on moneys exempt from income tax and social security contributions.

(3) Higher contribution in Alsace-Moselle (+1.60%).

(4) Also, the basic contribution is 5.50% instead of 0.75% for employees not taxable in France and not liable for CSG and CRDS.

(5) The representatives affiliated to the general regime (minority shareholding manager, CEO..) must contribute to AGFF.

(6) For a « 60/40 » « employer/employee » dividing up.

(7) Subject to the AGIRC' s confirmation, temporary threshold salary for 2008: 3 063 € per month. The final parameters for GMP for 2008 will be determined at a later date.

(8) Minimum contribution rate.

(9) Minimum contribution rate on bracket C: 20.30 % or bracket B rate. Dividing up, fixed by company agreement or dividing up as for bracket B; in any case, at least 0.20 % employee' s share and 0.10 % employer' s share.

(10) Employer' s share of the complementary death allowance contributions (including death insurance) supports the 8 % tax in companies employing more than 9 employees.

(11) Employers with more than 9 employees in the Paris region and in certain cities with more than 10 000 residents.

(12) Employers with more than 9 employees. Tax based on employer' s complementary death insurance contributions.