

submit to the administrator offers to enable the company to remain in operation, through the total or partial sale of business; such sales take place in keeping with liquidation proceedings.

Buyers must make their offers to the court-appointed administrator before the deadline set in the court ruling initiating the proceedings (court rulings are published in the legal gazette, Bulletin Officiel des Annonces Civiles et Commerciales).

IV.4. The acquisition solution preferred by judges

The courts prefer buyers offering the best prospects of keeping the company in business, saving jobs and repaying creditors.

Part or all of a company's assets may be sold to ensure that those operations that can be operated autonomously remain in business, to preserve all or part of jobs relating to it, and to reduce liabilities.

Offers must include a detailed list of assets, rights and contracts included in the offer; a business recovery plan and financing forecasts; the purchase price and how this will be paid; information about the providers of funds and any guarantors (if the offer is based on loans, it must specify terms and duration), the date of sale, job numbers and outlook based on projected operations, financial guarantees underpinning execution, asset disposal plans for the next two years, and the duration of each commitment made by the buyer.

Offers cannot be amended or withdrawn once they have been filed with the court clerk's office except for amendments that improve conditions for employees and creditors, which may be presented up to 48 hours prior to the hearing. The court then decides whether to make a partial or full sale of the business and gives the reasons for its decision. Some contracts may be transferred to the new

owner, including employment contracts, equipment and finance leases, supply contracts for goods and services necessary to keep the business going, contracts with customers, etc.

If no solution can be found to keep a business going or if recovery is clearly impossible, the court will liquidate the troubled company and the assets will be sold to the highest bidders once the court proceedings have been completed.

V. Corporate real estate: meeting your needs

V.I. Short-term, low-cost solutions

V.I.I. Using the director's personal address for the company

As a general rule, a company is allowed to use its legal representative's personal residence for its registered office and to conduct its business there indefinitely. If the residence is rented, the landlord's written consent is required.

In towns with populations of more than 10,000 and in the Paris region, there are restrictions on using the director's personal residence for the company's business. These restrictions stipulate that the premises must be the director's principal place of residence and that the business done there must be conducted by the director and the other occupants of the premises only and there must be no reception of customers or merchandise at the residence.

If legislative or contract provisions rule out the use of the director's personal residence as the company's registered office, it is still possible to use the address for administrative purposes for up to five years. In this case, it is illegal to conduct any business activities on the premises.

收购方需在公开判决规定最后期限内向商业法庭指定管理者递交收购申请(判决刊登在法律报《民事和商业公报》)。

IV.4. 法官优先考虑收购方案

法官优先考虑继续商业活动、维持就业和债务清偿方面最佳解决方案的收购方。

部分或全部公司资产依然可出售以确保独立公司业务继续运行, 确保此类业务相关人员继续工作并减少公司负债。

收购申请必须包括详细财产、权利和收购申请涉及到的合同说明, 恢复商业活动计划书和融资预测; 收购价格和支付方式; 出资方信息, 如需要担保, 还需提供担保方信息(如借助贷款收购, 必须明确借款条件和借款期限)、出售日期、就业水平、基于计划内业务前景、保证公司运作资金、未来2年资产配置预测和收购方承诺兑现期限。

一旦向法官递交收购申请, 就不得修改或撤回, 除非为了改善员工和债权人收益状况, 必须在庭讯48小时前提交。随后法庭决定是否同意部分或全部收购商业活动, 并陈述理由。一些合同可能被转让新公司拥有人: 如劳动合同、设备租赁合同和贷款合同、维持

商业活动必要的商品和服务供货合同以及客户合同等。

如果没有任何使公司继续运行的解决办法或者公司不可能恢复运作, 法院有权对处于财政危机的公司进行清算。一旦清算完毕, 公司资产将被出售给出价最高的买家。

V. 商业地产: 满足您的需求

V.I. 短期、低成本方案

V.I.I. 公司经理私人住所作为企业办公地

一般而言, 企业可将其法人代表住所登记为注册地址, 且不受限制地从事经营活动。如住所是租赁的, 需提供房屋所有人书面同意书。

居民超过10000人的城市和巴黎地区, 法人代表私人住所办公受一定条件限制: 公司办公地必须是法人代表主要居所, 经营活动只能由法人代表本人或其他居住人员执行且不得接待客户和接收商品。

如法律或合同条文不允许将法人代表私人住所设为企业办公地点, 企业仍可在5年内将该居所设为行政管理地点, 前提是禁止在该地点进行任何商业活动。

V.1.2. Using a business center

A business center can be used as the company's temporary registered office. Business centers are specialized service companies that provide registered office addresses for other companies and rent them rooms for holding periodic board meetings. These centers also provide other services, such as answering telephone calls and secretarial services. A contract must be signed between the company using the address for its registered office and the owner or tenant of the premises.

V.1.3. Temporary manufacturing facilities

Companies can use temporary manufacturing facilities to train new employees and even start up their business while their new plants are being built. Many local governments offer such facilities to companies locating in their area. The leases run for up to 23 months and, in some cases, they come with a purchase option, subject to certain conditions.

V.1.4. Business incubators

Business incubators provide premises (offices, workshops, laboratories, common areas) for start-ups and enable them to share the costs of faxes, secretarial services, photocopiers, switchboards, training and database access. Business incubators also advise new companies on business development.

V.1.5. Short-term leasing options for business premises

Sub-letting: In its early stages, a company can sub-let premises from another company. If the host company holds a commercial lease, the lease must explicitly authorize the sub-let and the lessor must be asked to be a party to the sub-letting contract.

Short-term leases: Short-term leases are available with terms up to 24 months. The advantage of

such leases is that the term can be tailored to the tenant's needs; the drawback is that the tenant is not entitled to automatic renewal of the lease.

V.2. Long-term options

Several options are available, depending on the investors' needs.

V.2.1. The commercial lease is the most common formula

Manufacturing and trading companies generally sign commercial leases. Such leases are governed by strict legal provisions that protect the tenant's rights.

The statutory term is nine years, but the tenant can terminate the lease at the end of the third or sixth year. The tenant is legally protected against non-renewal or eviction, and the lessor must pay eviction compensation proportionate to goodwill and the right to the lease. Rent increases are capped. The lease stipulates the commercial purpose of the premises (activity), but the parties to the lease can agree to amend the lease to change the initial purpose or add another activity (despecialization).

The right to lease renewal extends to all companies incorporated in France, even when they are foreign owned. It does not extend to branches of foreign companies, unless provided for by a reciprocity clause in an international agreement.

V.2.2. A more flexible but less secure formula: the professional lease

Non-trading businesses may rent premises under the terms of "professional" leases, which do not offer as much protection for the tenant as commercial leases. The statutory term is six years with no early termination option, but companies have greater flexibility for negotiating the terms of their lease.

V.1.2. 商务中心

可将办公地点临时定在商务中心。商务中心是服务性机构，可用作公司办公地点，租赁场地举行定期董事会会议。此类商务中心还提供其它辅助性服务，如电话总机、文秘等。公司需与房屋业主或租约持有人签订办公地点租赁合同。

V.1.3. 临时生产设施

企业可在建造新办公地点期间让员工在临时生产设施内接受培训，乃至开始商业活动。很多地方政府向企业提供类似服务。临时租赁合同最多持续23个月，某些条件下，可在租赁合同到期后购置这些地点。

V.1.4. 企业苗圃

企业苗圃向公司提供办公地点（办公室、车间、试验室和公共空间）、服务费用分摊：电传、文秘、复印、电话总机、培训、数据库），和业务发展咨询。

V.1.5. 办公地点短期租赁合同

转租：公司成立初期，可从其他公司转租办公地点。如果出租方有商业租赁合同，合同必须明确规定允许转租，出租方必须是转租合同一方。

短期租赁合同：短期租赁合同期限最多不超过24个月。此类租赁合同期限可根据承租人需要而定。不便之处在于承租人无权自动续签租赁合同

V.2. 长期租赁

根据投资者需要，有多种方案供选择。

V.2.1. 商业租赁合同是最常用方案

生产和贸易公司常选择签订商业租赁合同，此类租赁合同受到保护承租人利益的法律的严格规定。

商业租赁合同法定期限为9年，但承租人可在第3年或第6年末解除合同。如合同未被更新或承租人被迫迁出，承租人受法律保护：出租人必须根据其商业信誉和合同权利经济价值按比例向承租人支付赔偿金。控制增加租金并实行封顶。租赁合同明确规定租赁办公地点用途（商业活动），但合同各方可修改租赁合同改变最初订立的商业活动或增加商业活动（使经济活动非专业化）。法国公司都有续签商业租赁合同的权利，外国公司同样拥有此项权利。但外国公司驻法国分公司没有续签权利，除非互惠条约（国际公约）另有规定。

V.2.2. 更灵活，但欠安全：行业租赁合同

非商业行业可以签订“行业租赁合同”确定办公地点，此类合同保护性弱于商业租赁合同。行业租赁合同期限是6年，不能提前终止合同，但公司协商合同条款拥有更大灵活性。

V.3. Purchasing property - several options available

V.3.1. Full ownership offers the greatest legal security

Foreign companies are entitled to buy commercial and industrial land and buildings from private-sector and public-sector owners. Real-estate agents can help them find suitable properties. The laws governing property purchases and the services of intermediaries such as notaries ensure the legal security of real-estate transactions.

Government assistance for real estate purchases may be available subject to certain conditions.

V.3.2. Leasing to own is a common practice

Many companies acquire industrial and commercial buildings by signing a property finance lease. Such leases generally run for nine to 15 years and title to the property is transferred to the tenant at the end of the term. Local communities may help companies obtain finance leases by arranging meetings with financing organizations. Government investment assistance in the form of discounts on finance lease payments is also available under certain conditions.

V.3.3. Construction of industrial buildings

Foreign investors can erect industrial and commercial buildings in France. Local zoning maps show where

construction is allowed and mayors have the power to authorize construction by issuing zoning certificates and building permits. Municipalities offer land-owners and other persons entitled to erect buildings a one-stop service for building permit applications.

V.3.4. Commercial buildings

The construction of stores, hotels and cinemas requires an occupancy permit, in addition to a building permit. A Commercial Zoning Commission or a Commercial Infrastructures Commission at the level of the département manages the application procedures for occupancy permits.

V.3.5. Acquiring premises through a real estate partnership (SCI)

A real-estate partnership is a separate legal entity where the capital is contributed by companies or individuals. It is used to finance premises that can then be occupied by the company. This solution protects the real-estate assets from the company's creditors. It can also provide tax benefits, since the company can deduct rent and maintenance fees from its taxable income and the partnership can deduct acquisition costs for the buildings if it opts to pay corporate income tax.

Investors should hire legal counsel to work out the details of such an arrangement.

V.3. 几种可选择购买地产方式

V.3.1. 从法律角度购买所有权最安全

外国企业可向私人财产所有人或公共财产所有人购买工业、商业用地和大楼，可通过房地产公司寻找合适地产。转让安全性受现行不动产购置法保护，也可通过中间人如公证人得到保障。

一定条件下还可申请不动产购置政府补助。

V.3.2. 最常见方式是通过租赁契约形式购置房产

许多公司签署产权融资租赁租赁合同购买工业和商业大楼。此类合同期限通常为9-15年，合同到期后不动产将转让给承租人。地方社团可安排与融资组织会面帮助公司获得融资租赁租赁合同。一定条件下可通过融资合同减租方式获得政府投资补助。

V.3.3. 工业地产建筑

外国投资者可在法国建设工业和商业大楼。可开发区域在当地城市规划地图上标示，市

长有权签发城市规划证和建筑许可证批准建设。市政府向土地所有人和建造商提供申请建筑许可证一站式服务。

V.3.4. 商业地产

建造商店、宾馆和电影院除需建筑许可证，还需产权证。省级机构地区商业委员会和商业基础设施委员会负责产权证申请审批程序。

V.3.5. 通过房地产合伙公司(SCI)购置房产

房地产合伙公司是由公司或个人出资的独立法律实体。通常融资购买房地产。此项方案可在债权人向公司追偿债务时有效保护公司不动产资产。同时带来税收优惠：公司可将租金和保养费从营业税中剔除，房地产合伙公司可将大楼购置费从公司所得税中剔除。

关于此项方案详细情况，投资者需向法律机构咨询。

IN DETAIL

Building permits

Building permit applications consist of a printed form and a portfolio of drawings and written documents that will enable the authorities to ensure that the application is fully compliant with zoning rules. Applicants must use the services of an architect

when preparing their applications. The relevant authority has one month in which to request further documents. The timescale for the procedure is between one and three months from the date of notification.

When planned construction work concerns a classified facility, the building permit application needs to include proof that an authorization application or a declaration has been filed with the prefecture.

详细内容

建筑许可证

申请建筑许可证文件包括一份印刷表格，一套设计图和书面文件，以便管理部门确定建筑是否完全符合当地法规。必须有建筑师参

与申请。相关部门可在1个月内要求提交进一步文件。审核程序通常为受理之日起1-3个月。如规划建筑工程涉及可能引起污

染的被定级设施，递交建筑许可证申请时还必须递交辖区批准证明。

VI. Simplified rules for classified facilities

Concern for preventing hazards, pollution and other nuisances means that preliminary administrative formalities are required before operating certain types of manufacturing plants called “classified facilities”. The classification determines whether facilities are subject to prior authorization or notification, depending on the scale of the hazard or nuisance that they cause.

The Seveso laws require supervision of high-risk establishments, such as petrochemical plants or storage facilities for toxic products and liquefied gas, where there are risks of fire, explosion or noxious gas leaks, etc.

Manufacturers operating such facilities must conduct a risk survey and identify hazards involved in their activities. In some cases, they must draw up internal emergency action plans and local mayors are notified of potential risks.

VI.1. Simplified authorization procedure

Administrative formalities have been streamlined in two ways:

- > A single environmental protection authorization is issued for each manufacturing site;
- > The Prefect is the only authority with the power to enforce this legislation, with the assistance of the technical staff from the Regional Directorate for Industry, Research and the Environment (DRIRE).

The Prefect's decision is based on the findings of an enquiry, during which the public is notified and invited to comment (see local information and monitoring commissions and the permanent secretaries' offices for the prevention of industrial pollution-SPPPI). The same notification rules are already in force for “Seveso” facilities. Two key documents in the report on a facility's potential impact on a given area are the environmental impact study and risk study.

The Prefect's order authorizing operations at the facility also sets out the operating requirements. In principle, this order should be issued no more than 8 to 12 months after the application is filed.

The Prefect may have his staff advise and help investors in the earliest stages of preparing authorization applications to ensure the legal security of major manufacturing projects.

VI.2. Logistics facilities

Logistics facilities are used to store merchandise. Accident prevention rules for indoor storage facilities require prior authorization if the volume of the buildings exceeds 50,000 cubic meters.

VI.3. The “polluter pays” principle

France applies the “polluter pays” principle to ensure that polluters bear the cost of their emissions and waste. However, the taxes levied are much lower than the actual cost of damage. France has also introduced measures to help companies invest in technologies that are less harmful for the environment.

VI. 定级设施的简化法规

为防止危险、污染和其他破坏，运作某些生产重型机械（即“可能引起污染的被定级设施”）需事先在行政部门办理相关手续。根据设施分级决定是否需事先通知和事先批准，设施产生危险程度和引发破坏程度决定设施分级。

SEVESO法要求对高危险性企业实行监管（石油化工厂、有毒产品储存设施、可能成为火源的液态气体、爆炸性气体或有毒气体泄漏等）。

生产者使用此类设施必须进行危险性调研以确定经营危害程度。某些情况下，企业必须制定内部紧急行动计划并通知当地市长其潜在经营危险性。

VI.1. 简化行政程序

行政手续简化为2个步骤：

- > 一项特别环境保护授权书已颁发到每个生产点；
- > 在工业、研发和环境大区管理局 (DRIRE) 技术人员协助下，该局官员是唯一执法人。该局官员基于公众调查作出决策。该局官员基于公众调查作出决策//该局官

员根据公众调查来做决策。在此过程中，会通知并邀请公众对其做出评论（了解地方信息、监管任务和防止工业污染的永久性秘书处-SPPPI）。与该通知同样的做法已经在 Seveso 设施中实行。报告中特定地区的相关设施，其潜在影响的二份关键性文件是：环境影响研究和风险研究。

该局官员授权设施可以操作的命令同样需要陈述操作要求。原则上，该命令不能迟于申请文件提交后的8-12个月。该局官员应给予全体申请者建议，并在准备授权申请的最初阶段给投资者以帮助，以确保主要生产项目在法律上符合安全要求。

VI.2. 后勤设施

后勤设施是用于商品存储的。如果室内存储设施的建筑面积超过50,000立方米，根据室内存储设施事故预防标准，需要预先报批。

VI.3. 造成污染者付费原则

法国征收污染税的原则，是要确定负担污染排放物和产生的废物所花费的成本。不过，所征收的污染税远远低于实际造成的破坏成本。法国已经引进措施来帮助企业投资于对环境污染较低的技术。



French labor law
在法成功经商必知

FRENCH LABOR LAW

France is an industrial economy where labor laws are designed to both protect the interests of employees and match the economic priorities of business. Labor relations are governed by the Labor Code and by industry-specific collective bargaining agreements that reflect the practices of each sector. Employee profit-sharing and share-ownership plans are encouraged through income tax and payroll tax exemptions, while flexible working hours and manning levels are designed to suit production constraints.

I. Labor relations within a company

Labor relations within a given company are flexible. They are increasingly based on collective bargaining at industry level and at the level of individual companies, with employee and employer representatives playing a key role in ensuring flexibility.

IN DETAIL

Staff representation

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

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

> A works committee must be set up when a company has 50 or more employees. The committee 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 on the one hand such as changes in work organization in particular, and social and cultural issues on the other hand. If the company has less than 200 employees, the employer may decide, after consultation with staff representatives, to opt for a single staff representation delegation which combines staff representatives and works committee in the same elected body.

Establishments with 50 or more employees must also set up a Joint Safety Committee (CHSCT) to involve the staff in training and other initiatives to prevent occupational risks and improve working conditions.

The power to negotiate and enter into collective labor agreements is reserved to union representatives. Where there are no union representatives, an industry-wide agreement may allow the employer to negotiate with elected staff 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 staff for approval by a majority of votes cast. Trade unions are also entitled to set up bargaining units within a company.

Only around 5% of French workers are unionized.

法国劳动法

法国是工业经济国家，现行劳动法旨在保护员工权益，满足商业经济利益。劳动关系受劳动法，行业专门谈判协议约束，这些协议反映各个行业惯例。通过减免所得税和工薪税鼓励推广员工利润分享制和员工持股计划。为适应生产条件限制，可使用灵活工作时间和班次人员配备。

I. 公司内部劳动关系

企业内部劳动关系灵活。劳动关系日趋建立于行业范围内和公司范围内集体谈判之上，劳资双方对确保劳动关系灵活性都起着重要作用。

详细内容

员工代表

员工代表体系根据企业规模不同而不同，涉及3家独立机构：

>10名以上员工企业，经员工选举员工代表，代表个人和集体对工资进行权利主张，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，另一方面在社会和文化方面进行决策。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，在同一选举机构共事。

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，采取新措施预防工作风险，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，必须经书面确认，企业主应与一名正式授权员工进行谈判，谈判结果应告知所有员工，并表决经大多数同意方可生效。工会也可在企业内设立谈判单位。

工会员工比率在法国很低，只占5%。

I.1. A freely negotiated work contract

The most common form of employment contract is an open-ended contract (contrat à durée indéterminée or CDI) that 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 deal of liberty with regard to content, which may include clauses specifying targets for compensation, providing for geographical mobility or requiring employees to cover several professional areas, 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 the industry-specific collective bargaining agreement that applies to the employer.

The company's actual activity, as stated in its articles of incorporation, determines which collective bargaining agreement is applicable.

An employment contract must stipulate the employee's compensation and job description, along with the working hours and place of work. The contract may also provide for a probationary

period, which is generally renewable for 3 months in the case of a managerial post. Compensation must be at least equal to the minimum wage stipulated by the applicable collective bargaining agreement and the statutory minimum wage, which was set at 8.44 gross per hour on July, 1st 2007, or E1,280.07 a month on the basis of a 35-hour working week, or E1,462.93 a month on the basis of a 39-hour working week with a 25% increase for overtime. The contract may also provide for additional benefits and a profit-sharing scheme.

French labor law also allows companies to hire extra staff to meet temporary needs. However, the law restricts the use of fixed term contracts and temporary agency workers to specific situations and generally sets a 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: Replacement of an absent employee; Replacement of an employee who has temporarily

Parties are free to substitute agreements reached through collective bargaining for certain legislative and regulatory measures so long as these are not contrary to 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 requirements of industry-specific collective bargaining agreements are respected.

The law and these collective agreements are the references for employment contracts.

IN DETAIL

Governing texts: hierarchy

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

I.1. 雇佣双方自由协商劳动合同

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活性：出差或要求员工完成某些领域工作条款、竞业禁止条款、发明所有权和知识产权条款等。劳动合同不得与劳动法相违背，并与行业特有集体谈判协议保持一致。公司条款公司经营活动，确定集体谈判协议是否适用。

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。劳动合同可规定试用期，管理职位通常为3个月。最低员工报酬不能低于集体谈判协议所规定最低数额，并且不低于法定最低工资。2007年7月1日

确定试用期的税前最低工资为每小时8.44欧元，等于每周工作35小时，每月不得低于1,280.07欧元，或每周工作39小时，每月不得低于1,462.93欧元 (加班工资增加25%)。劳动合同也可规定奖金和红利分配方案。

法国劳动法同样允许企业招聘编制外员工，满足临时工作需要。劳动法规定临时劳动合同和临时雇佣机构必须满足特殊条件，且规定临时员工最多只可雇佣18个月。短期职工是公司满足临时需要行之有效的方法，但临时劳动合同不可用在与公司商业活动有关的长期职位上。这类合同必须以书面形式表述，还要特别说明招聘临时员工理由：代替空缺员工；代替临时调整半日工作的员工；新员工到岗前缺口；公司业务临时增加；季节性工作；“标准”固定期限合同 (根据既定职业某些惯例)。

详细内容

关键词：等级制度

劳资双方可用集体谈判协议代替某些法律和法规，这种协议不能违反法律。包括以下协议：

- > 国家范围内确保覆盖整个系统的行业内部协议；
- > 覆盖特定行业特有集体谈判协

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，之后出

台或修订的较低层次协议可取代较高层次协议，只要该协议不违反行业特有集体谈判协议。相关法律及集体谈判协议是劳动合同参考依据。

欲知更多详情，请浏览：
www.legifrance.gouv.fr (集体协议)

moved to part-time work; Gap before a new employee takes up their post; Temporary increase in the company's activities; Seasonal work; 'Standard' fixed term contracts [according to certain practices within a given profession].

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 obligatory 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 fire the employee. For example: a change from day work to night work is a substantial change: a relocation of place of work from the North to the South of France is a substantial change to the contract, mobility clauses aside.

Simple changes to working conditions may however be imposed by the employer within the framework of their managerial authority. Refusal on the part of the employee does not lead automatically to termination of the contract but can constitute professional misconduct which the employer may penalize by firing him/her on the grounds of misconduct.

1.2. Simple online hiring procedures

A company can start hiring as soon as it has been registered. France's national employment agency (ANPE) can help companies by publicizing their vacancies, identifying and short-listing applicants. The ANPE can also

offer and organize training courses for applicants. The central government and regional governments, 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 assistance in the form of payroll tax reductions and grants for hiring certain categories of employees.

The administrative formalities involved in hiring employees have been streamlined with the introduction of a single reporting form for new hires (DUE). The employer must fill in the form before the new employees start work and send it to the local URSSAF office. The form can also be submitted on line.

1.3. Offering local employee status to impatriate 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, compensation and termination. However, some directors may sign employment contracts with their companies, subject to certain prohibitions (e.g., directeurs généraux of sociétés anonymes, chairmen of sociétés anonymes and sociétés par action simplifiées and directors with minority interests in a société à responsabilité limitée).

1.4. Layoffs on personal or economic grounds

Employment contracts can be terminated at the employee's initiative (resignation) or at the employer's initiative (dismissal). Except during trial periods, employers must provide real 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.

企业雇主可变更员工劳动合同，不管是实质性改变，还是工作环境细微变化，都需取得员工同意方可。

变更劳动合同条款一般包括：工资、任职条件和通常工作任务。这与签订劳动合同时一些要素有关，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。除非有机动性条款另有规定。

管理权范围内，工作环境细微变化可强加到员工身上。员工一方拒绝不会自动形成劳动合同终止，但可认为是职业处理不当，此时雇主可以开除方式惩罚员工。

1.2. 简化网络招聘程序

企业注册后即可招聘员工。法国国家职业介绍所 (ANPE) 可帮助企业招聘员工：发布职位信息，预审申请人并最终确定候选人名单。法国国家就业总局还提供并组织申请人培训课程。负责职位培训的中央政府 and 地方政府也可组织某些领域内未来员

工职前培训，提高员工职业水平，符合企业要求。企业可获工薪税减免政府补助以及聘用某些员工的政府补助。

招聘员工行政手续已简化，只需填写新招聘统一申明 (DUE)。用人企业聘用员工开始工作前必须填写此表格，并递交办公所在地法国社会保险金和家庭补助金征收联合会 (URSSAF)。招聘申明可在网上递交。

1.3. 派驻管理人员获得当地员工身份

企业管理人员不与企业签订劳动合同。他们的任命、报酬和罢免在公司章程中已有明确规定。在某些限制性条款下，管理者可以同企业签订劳动合同（如股份有限公司的总经理，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. 由于个人或经济原因终止劳动合同

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，法律程序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。

legal advice

Maître Véronique Dagan and Maître Davy Le Doussal, Attorney at law, practice DS AVOCATS

HOW EASY WOULD IT BE TO HIRE A NEW MEMBER OF STAFF ?

The process for hiring a new member of staff in France has been greatly simplified from an administrative point of view. However, some formalities still need to be carried out, for instance:

The Déclaration Unique d'Embauche (DUE – Single employment declaration). This must be sent within eight days prior to the new hire by post, fax, minitel (36 14 EMBAUCHE followed by the French department number) or via the Internet (www.due.fr) to the relevant URSSAF (French social security offices) for the employer. This declaration allows the employer to simultaneously complete various formalities:

- declare the hiring of the employee (declaration prior to recruitment)
- register the employer and the employee with the Social Security department (provided that the employee does not benefit from a relocation under a bilateral social security agreement)
- affiliate the employer with an occupational medical centre as well as the employment insurance body (ASSEDIC)
- request the organization of a recruitment medical, intended to verify the employee's physical capability to hold down the position and which must take place, at the latest, before the end of the probationary period.

Affiliation of the recruited employee to complementary pension funds. Within three months of their creation, all establishments or companies must send a request for affiliation to the complementary pension funds (ARRCO for non-executive staff and AGIRC for executives). On completion of affiliation, the company or establishment must send the relevant fund information about the employees recruited.

A declaration to the Labour Inspectorate by registered letter with acknowledgement of receipt, but only if this is the recruitment of a first employee.

Independently of these formalities, the company is also obliged to set up and maintain on its premises a **personnel register** containing certain mandatory information (employee's full name, job title and start date in the company, etc.).

In the case of the recruitment of a foreign national (with the exception of nationals of a member country of the European Union, the European Economic Area and Switzerland for whom special rules exist), the employer is also obliged to **check the validity of the employee's residency permit and work permit**. To do so, it must send the Prefecture that issued the residency permit, by registered letter, a copy of the residency and employment documents presented by the employee. If he so wishes, the employer may submit work permit requests to the relevant Direction Départementale du Travail (Labour Department) in order to obtain the said permits, however, it must then suspend this hire until the said permits have been obtained. The Labour Inspectorate in question must also be informed of the hire of a foreign employee.

Finally, there is no requirement to create a company or an establishment in France to recruit one or several employees, since a foreign company can directly enter into employment contracts with the said employees. However, in this case, the foreign company without an establishment in France must:

- contact the Bas-Rhin departement URSSAF to open an employer's account and pay social security contributions.
- contact the other labour organizations directly (complementary pension funds, Assedic).

法律建议

DS 律师事务所律师 Véronique Dagan 和 Davy Le Doussal

雇佣1名新员工是否容易?

招聘员工的行政手续已在很大程度上得到简化, 但是仍需填写一些表格。

新招聘统一申明 (DUE)。用人企业聘用员工开始工作前8天必须填写此项报告, 并通过邮寄、传真、电传或网络传送方式 (www.due.fr) 递交所在地法国社会保险金和家庭补助金征收联合会 (URSSAF)。招聘申明允许企业主同时完成以下各种手续:

- 宣布雇佣员工 (招聘前宣布);
- 企业和员工在社会保障部门进行登记注册 (假设该员工没有受益于重新分配的双边社会保障协定);
- 把企业列入职业医疗中心、就业保险机构范畴 (ASSEDIC-工商就业联合会)
- 要求企业对员工进行体检, 确定员工体能是否能从事该项工作, 最迟应在试用期结束之前。

将新招聘人员加入补充保险基金

所有公司或企业成立3个月以内, 必须申请加入补充保险基金 (ARRCO适用于非管理人员, AGIRC适用于管理人员)。加入手续办完后, 公司或机构必须提交所招聘人员相关基金

信息。

如果招聘第1位员工, 用回执挂号信方式向**劳动监察部门**申请。

除该手续以外, 公司有义务进行包括某些强制性信息**人事注册** (员工全名、工种、到岗日期等等)。

招聘外籍员工 (欧盟成员国、欧洲经济区、瑞士除外, 已有相关法规) 过程中, 企业同时负有**核查员工居留证和工作许可**义务。做法: 将员工所提交居住和受聘资料用挂号信方式寄送省政府。如员工同意, 雇主应向相关管理部门 (劳动部) 提出申请, 获得该员工工作许可。获得工作许可后方可进行员工雇佣。招聘外籍员工必须知会劳动监察部门。

最后, 不需为了招聘1个或几个员工专门成立1家公司或机构, 因为外资企业可直接与上述员工签订劳动合同。不过这种情况下, 没有在法国设立机构的外资企业还必须:

- 与下莱茵省社会保险金和家庭补助金征收联合会联系, 开立员工帐户, 支付社会保险金;
- 与其他劳动组织直接联系 (补充保险基金、工商就业联合会)。

1.4.1. Layoffs enable companies to adapt to market conditions

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 committee 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, in the case of supervisory personnel.

A "job preservation plan" (plan de sauvegarde de l'emploi or 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. The plan must explain all action taken to avoid the loss of jobs, such 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 staff representatives and the labor 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 labor authorities have been notified of the layoff 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 economic conditions is at least one-fifth of the employee's monthly pay (including bonuses) for each year of service after two years and 2/15 of the employee's monthly pay for each additional year beyond ten years.

To take an example, an employee with ten years of service and a gross monthly salary of €2,500 will be entitled to approximately €5,000 or two months' pay.

Severance pay is subject to highly favorable conditions as regards taxation and social security. It is fully exempt from social security levies and, where it is associated with a job-preservation

plan, from personal income tax. Where it is not associated with such a plan, exemption from personal income tax applies to amounts up to twice the total gross salary received by the employee in the calendar year preceding termination of the employment contract.

Voluntary departures following job cuts, redeployment or reorganization, and refusals to accept substantial changes to employment contracts are treated as layoffs.

1.4.2. A member of staff can be dismissed for misconduct

Personal dismissal procedures can be initiated for misconduct on the part of the employee or conduct that is not actually delinquent, but nevertheless harms 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 that the employee is entitled to under the law or the relevant collective bargaining agreement. In principle, the notice period is two months for employees with more than two years of service.

Employees dismissed for personal reasons other than serious misconduct are entitled to severance pay equal to at least one-tenth of their gross monthly salary including bonuses for each year of service if they have more than two years' service, this being augmented by one-fifteenth if service exceeds 10 years.

In the case of an employee with ten years service a monthly salary of €2,500 who is dismissed for personal reasons other than grave misconduct, the amount due will be one month's salary.

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

1.4.1. 裁员让企业适应市场条件

公司裁员可针对个人，也可针对集体。如针对个人，必须事先与员工商谈。如裁员是集体性质，企业雇主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，如果要裁员管理人员，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”。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。计划还须指出遣散赔偿金财务条款。计划须提交员工代表和劳动部门。

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人须通知劳动部门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。

经济原因引起的解雇赔偿金对于工作超过2年的员工每年最少是月薪的1/5（包括奖金），对工作超过10年的员工，超过部分的赔偿是：每年最少赔偿月薪的2/15。

例如，员工工作满10年，税前收入2500欧元，解雇时需支付大约5000欧元（即两个月的工资）。

税收和社会保险对解雇赔偿金条件非常优惠，完全免征社会保险金，且存在就业保护计划下免征个人所得税的情况。

如无就业保护计划，解雇费总额达员工2年

税前工资也将免征个人所得税。

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。执行解雇前协商中，企业必须给员工解释机会。雇主必须遵守法律或集体谈判协议所规定预先通知期限，原则上，2年以上工龄员工是2个月。

个人原因导致公司解雇（非员工严重失职情况下），如该员工工作超过2年，需向员工每年至少支付相当于1/10月税前收入（含奖金）的解雇费；如该员工工作超过10年，则解雇费增加1/15。

例如：某员工工作满10年，每月薪水是2500欧元，个人原因但并非严重过失时需要遭到解雇，到期解雇费是1个月的工资。

如该名员工严重失职，企业不需支付赔偿金。

I.5. Retirement at 60

In principle, employees cannot be put in retirement before the age of 65. Employees pay into the statutory retirement scheme for a minimum of 40 years, or 160 quarters. This requirement will be progressively increased to 42 years by 2020.

The French government pays retirement pension benefits via specific benefit offices

II. Employee incentives: profit sharing and share-ownership programs

In addition to their wages and salaries, employees and corporate officers may be offered employee profit-sharing and share-ownership schemes that are attractive for workers and provide tax benefits for both employees and employers. The range of schemes available enables companies to set up compensation and benefit systems tailored

to their specific needs, including supplementary retirement and family benefits, stock options, corporate and intercompany employee savings/ share-ownership programs, etc.

Employee profit-sharing is obligatory in companies with more than 50 employees and in this case is referred to as participation, as opposed to voluntary profit-sharing, referred to as intéressement. Procedures for implementing the scheme are defined in an agreement between the employer and staff representatives. The sums accrued by an employee under a profit-sharing scheme cannot be accessed for 5 years except where access is brought forward. Favorable conditions apply to tax and social security charges on these sums.

Recent additions have been made to these provisions. It is now possible to make additional payments to supplement voluntary or mandatory profit-sharing premiums. These schemes are collective and individual arrangements are not permitted. The employer has complete control over the amount of money to be distributed and is not obliged to maintain the same figure

I.5. 60岁退休

原则上，退休年龄是65岁。员工缴纳退休金计划最低缴款期是40年（即160个季度）。现在开始到2020年缴款期会被延长到42年。

退休年金由国家特别福利办公室支付。

II. 员工激励：利润分成和员工持股计划

除工资外，企业员工和办公室人员还可获得对员工更具吸引力的利润分成和员工持股，和对员工和企业主都有利的税收补助。多种可选方案使企业根据自身需要建立补偿金和补助系统，包括退休补助和家庭补助、交易

认购权、企业或跨企业间员工储蓄/持股计划等。

超过50人公司里，必须利润分成，员工参股（与自愿利润分成相区别，这种情况称为分红）。

利润分成计划在雇主和员工代表之间协议中规定。利润分成5年内无法提现。利润分成计划享受税收和社会保险费用优惠政策。

此规定近来有所增加，补充自动执行或强制执行员工利润分配金额可增加。该计划对集体有效，对个人无效。雇主对增加分配利润金额具有完全控制权，不需一直维持前几年水平。强制性利润分配补充方案不需立即执行，不同于一般利润分配方案（需要立即执行）。

IN DETAIL

Staff incentives

FOR YOUR BUSINESS		
	Social security charges	Tax
Mandatory profit sharing	Exempt	<ul style="list-style-type: none"> Deducted from taxable income Exempt from levies to finance apprenticeships, training and housing Recognition of a provision for investment equal to 25 or 50%, depending on the circumstances
Voluntary profit sharing	Exempt	<ul style="list-style-type: none"> Deducted from taxable income Exempt from levies 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 a savings/ share ownership plan.

FOR YOUR BUSINESS		
	Social security charges	Tax
Mandatory profit sharing	<ul style="list-style-type: none"> Exempt from social security charges Subject to CSG and CRDS levies (after 3% abatement)* Income generated by the plan subject to CSG and CRDS levies (no abatement) and 2.3% social levy 	Not taxable (except interest on frozen accounts received annually and not reinvested)
Voluntary profit sharing	<ul style="list-style-type: none"> Exempt from social security charges Subject to CSG and CRDS levies (after 3% abatement) 	Not taxable provided profit-sharing is within the framework of a savings/share ownership plan.

详细内容
员工激励

对于企业		
	社保费	税收
强制性利润分成计划	免征	<ul style="list-style-type: none"> 从需纳税收入中扣除； 免征财政学徒税、培训税、住房税； 根据情况，计提投资25%—50%保证金
自愿性利润分成计划	免征	<ul style="list-style-type: none"> 从需纳税收入中扣除； 免征财政学徒税、培训税、住房税； 根据情况，计提投资50%保证金（涉及运动参股计划）

对于企业		
	社保费	税收
强制性利润分成计划	<ul style="list-style-type: none"> 免交社保费； CGS、CRDS（扣3%） 计划产生的收入需交纳CSG和CRDS费用（无减免）和2.3%的社保费用 	无须交税 (每年冻结帐户利息没有发生再投资的除外)
自愿性利润分成计划	<ul style="list-style-type: none"> 免交社保费； CGS、CRDS（扣3%） 	如利润分配是在储蓄/员工持股计划内，无需交税

for the following financial year. Supplements to mandatory profit-sharing are not accessible immediately, unlike supplements to profit-sharing (immediately available or transferred to a savings/share-ownership scheme).

Provision has also been made for project-based voluntary profit-sharing for the benefit of some or all of the employees of different companies working together on a clearly identified, coordinated project.

Companies that offer savings/share-ownership schemes must present employees with a booklet setting out the provisions of the scheme when they sign their contract of employment.

III. Organizing work hours: greater flexibility

France offers very flexible working organization and hours to enable companies to make the best use of their plant and equipment, and thus increase productivity.

III.1. 35-hour week: greater flexibility since 2003

Statutory working hours in France are 35 actual hours worked per week, and these hours are the basic reference.

Maximum working hours are 10 hours per day and 48 hours per week. Over a 12-week period, the maximum is an average of 44 hours per week (see adjustable working hours).

Hours worked in excess of statutory working hours are counted as overtime. Overtime pay is 25% more than regular pay 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%) with up to 20 employees, and 25% more in other cases failing an industry-wide agreement. The regulatory limit on overtime is 220 hours per year, which increases annual working hours to 1,827, which works out to 39 hours per week for 47 weeks. This limit on overtime may be exceeded by employees who

规定同时明确基于项目基础的自动利润分配，可以是不同公司的部分或所有员工为该项目一起工作。

员工签订劳动合同时，公司就应将员工储蓄/持股计划手册发放给员工。

III. 工作时间：灵活性

在时间的组织安排上，法国法律给予企业很大灵活性，以便企业能够最有效地利用其生产设备和提高生产效率。

III.1. 35小时工作制：2003年开始实行，更加灵活

在法国，企业员工法定工作时间每周35小时。

最长工作时间每天10小时和每周48小时。12周时间跨度中，平均每周最多工作时间44小时（见可调节工作时间）。

法定工作时间以外工作时间为加班时间。2007年10月1日以后，所有不超过20名员工的企业，加班工资高于正常工资25%（除签订集体协议，必须高于正常工资10%以上），未签署全行业协议情况下，高于正常工资25%。法定每年最长加班时间220个小时，整个工作时间1827个小时，即每年47周，每周39个小时。如员工和业主双方都同意，并另有集体协议，工作时间还可再延长（自选工作时间制度）。

IN DETAIL

Working hours in France

	legal provision	Standard overtime options		Special overtime options	
		Small companies ⁽¹⁾	Large companies ⁽²⁾	Small companies ⁽¹⁾	Large companies ⁽²⁾
Companies concerned	All companies				
Working hours	35 per week or 1,607 per year	Limit set by collective bargaining agreement or statutory annual limit of 220 overtime hours or 39 hours per week over full year = 1,827 h/year		Maximum of 44 hours per week (over 12 weeks) unless there is an agreement providing for exceptions	
Administrative formalities	None	None: simply inform the Works Council and employment inspector		Staff representative must be consulted. Agreement of employee is required	
Overtime pay rates ⁽³⁾	Not applicable	Rate provided for in collective agreement for the business or sector or 25% for the 36 th to the 43 rd hour or 50%		Same as standard overtime limit	
Statutory extra time off	Not applicable	None	50% for each hour after the 41 st hour worked (=1/2 hour per overtime hour over 41 hours)	50% after statutory work week (=1/2 hour per overtime hour over 36 hours)	100% after the statutory work week (= 1 hour per overtime hour over 36 hours)

⁽¹⁾ Small companies have up to 20 employees.

⁽²⁾ Large companies have more than 20 employees.

⁽³⁾ If provided for in the collective bargaining agreement, time off in lieu of overtime pay is a possibility. When extra time off is required by law, time off in lieu of overtime pay must be added to it.

详细内容

法国的劳动时间

	法定劳动时间	标准加班时间		额外加班时间	
		小企业 ⁽¹⁾	大企业 ⁽²⁾	小企业 ⁽¹⁾	大企业 ⁽²⁾
有关企业	所有企业				
工作时间	每周35小时或每年1607小时	由集体谈判协议规定或者法定年加班时间是220小时，即每周39个小时，每年1827个小时		除协议外，12周周期内每周最多工作44小时	
行政手续	无	无：只需通知工作委员会和工作监事会		必须和员工代表协商，必须员工同意	
加班费	不使用	行业或部门集体谈判协议提供或者从第36小时到第43小时为工资的25%或50%		与标准的最长加班时间相同	
法定补休时间	不使用	无关系	41个工作小时以外，每小时50% (= 即超过41个小时，每加班1小时补休1/2小时)	法定工作时间以外，每小时的50% (即超过36个小时，每加班1小时补休1/2小时)	法定工作时间以外，每小时100% (即超过36个小时，每加班1小时补休1小时)

⁽¹⁾ 雇有最多20名员工的小企业。

⁽²⁾ 雇有20名以上员工的大企业。

⁽³⁾ 如有集体谈判协议，可用额外休假来代替加班费。如果法律规定必须要有额外休假时间，代替加班费的休假必须叠加在额外休假时间之上。

so wish, with the agreement of their employer, under a collective agreement (régime des heures choisies).

In addition to extra pay, working overtime may also give employees a statutory right to extra time off. Extra time off in lieu of overtime pay is also a possibility. Time off in lieu of overtime pay must be added to the statutory time off entitlement.

The 35-hour week does not apply to executives, to whom regulations on night work, daily and weekly rest periods, and days off do not apply either. By the same token, management personnel who are free to organize their own work and non-management employees working off the premises, such as sales representatives, maintenance technicians, etc., may be subject to agreements based on a basic number of hours or days worked; such agreements must be in writing. Management 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 and 13 hours per day, i.e., a total of 2,834 hours per year.

III.2. Major reductions in social security contributions

Companies of all sizes and in all industries have been entitled to reductions in social security charges on low wages since 2003.

The reductions are calculated according to the hourly wage rate per employee and per month. They can represent up to 26% of gross wages for an employee earning the statutory minimum wage. Average charges to employers for minimum wages are between 17 and 19%, depending on the size of the business.

Overtime hours and pay are no longer factored into calculation of reductions in charges to employees for minimum wages, neutralizing the impact of the increase in pay.

Charges to employers for overtime are diminished by set amounts of E0.50 to E1.50 per hour.

除支付加班费，还要为员工安排额外休假。

可用额外休假来代替加班费。代替加班费的额外休假必须叠加在原来法定休假之上。

35小时工作制不适用于公司管理人员，夜间工作规定、每日和每周休息时间和节假日规定同样也不适用。另外，公司管理人员可自由安排工作，以及不在公司内办公的非公司管理人员，例如，销售代表、技术维护等，可签署一份包含基本工作时间和天数的工作协议，协议必须是书面。自由安排工作的公司管理人员可签署年工作天数合同，确定一年中工作天数，最多218天，每天最多13小时，即每年工作2834个小时。

III.2. 降低资方承担的社会保险金

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。

降低百分比根据每个员工每月小时工资率计算。领取法定最低工资的员工，降低百分比最多可达税前工资26%。

最低工资员工交纳社会保险金平均17%-19%，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，因此减少了工资增加所产生的影响。

加班工资社会保险金已减少到每小时0.5到1.5欧元。

IN DETAIL

Important new incentives for longer hours for your employees

Under legislation which came into force on October 1, 2007, important incentives are offered for employees to accept overtime: overtime pay is exempt from social security charges and income tax.

Reductions in employee contributions may represent up to a maximum of 21.5% of an employee's total compensation.

For example:

A non executive worker earning €3,000 gross per month works 30 hours of overtime (gross monthly salary of €19,78).

Overtime is paid at 25% which is a gross monthly salary of €3,741.75.

Without overtime, your employee would have earned a **net monthly salary of €2,361.**

Without reductions in social security charges but counting the 30 hours of overtime, your employee would have earned a **net monthly salary of €2,955.20.**

With reductions in employee contributions and with 30 hours of overtime, your employee earns a **net monthly salary of €3,111.**



For more information:

Act n°2007-1223 dated August 21, 2007
Decree 200761380 dated September 24, 2007
Circular dated October 1st, 2007
www.minefe.gouv.fr/tepa/index.htm

详细内容

对于长时间工作人员的重要的新激励机制

根据2007年10月1日实施立法，对超时工作人员实行重要激励机制：超时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：

非管理人员每个月税前工资3000欧

元，超时工作30小时（税前月收入19.78欧元）

加班工资比平时多25%，则月薪为3741.75欧元。

如没有加班，员工**税后月薪是2361欧元。**

在计算进30小时加班社会保险费用

减免后，员工**税后月薪为2955.20欧元。**

在计算进30小时加班员工分担部分减免后，员工**税后月薪为3111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日的通告
www.minefe.gouv.fr/tepa/index.htm

III.3. Staggering paid leave

Employees in France are entitled to five weeks of paid vacation. The employer can refuse to let an employee take vacation time if the workload will not allow it. However, employers must let employees take at least four weeks of vacation between May 1 and October 31. In addition to paid vacation, there are 10 legal holidays and personal leave days (marriages, births, deaths).

III.4. Without special dispensation, Sunday is a day off

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.)

The government may also grant temporary exemptions, for example when manufacturing firms are operating with extra shifts.

Extra compensation is paid to employees who work on Sunday and they are still entitled to a weekly day of rest.

III.5. Organizing work time over the year without overtime costs

Companies have several ways of adjusting working hours to suit their business requirements without incurring extra payroll costs.

III.5.1. Shift work and production cycle work do not entail additional payroll costs
Shift working, with three eight-hour shifts per day, can be instituted by a company-wide agreement. The exemption from the Sunday rule may be automatic or may require administrative authorization, depending on the activities

III.3. 带薪假期可分开休息

法国员工可享受每年5周带薪假期。如工作需要，雇主可拒绝员工休假。但必须让员工在5月1日到10月31日期间至少休息4周。除带薪假期，法国员工每年还有10天国定节假日和私人休假（结婚、生子和丧事）。

III.4. 无特殊情况，星期天必须休息

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。由于公司商业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企业，24小时连续工作的企业和提供维护服务的企业等）。政府也可允许临时周日不休息，例如，企业正在加班。

周日上午员工可获得加班费，而且还能享受额外一天休息。

III.5. 按年计划平均工作时间，无需支付额外工资

为符合公司商业活动需要，企业可通过各种渠道调整工作时间不增加额外工资。

III.5.1. 三班倒和生产周期工作不会产生额外工资成本

企业以简单三班倒协议形式解决连续性工作问题。周日不休息可根据相关商业活动自行决定或得到行政部门批准。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。

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: 6 am - 2 pm Shift B: 2 pm - 10 pm Shift C: 10 pm - 6 am (3 eight-hour shifts)	Shift A: 6-10 am/2-6 pm Shift B: 10 am-2 pm/6 pm-10 pm Or else Shift A: 6 am - 2 pm Shift B: 9 am - 5 pm Shift C: 12 pm - 6 pm
Average working week	35 hours	35 hours

	Rotating shifts	Production cycle
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 over cycle: 35 hrs)
Average working week	35 hours	average of 35 hours over cycle

⁽¹⁾ With special arrangements for working on Sunday.

详细内容

工作时间安排方式

	倒班	轮班
原则	连续固定轮班 ⁽¹⁾	比正常工作时间长班
举例	SA班：6-14点 B班：14-22点 C班：22-6点 (每班工作8小时，3班倒)	A班：6-10点/14h-18h B班：10h-14h/18h-22h 或 A班：6h-14h B班：9h-17h C班：12h-18h
每周平均工作时间	35小时	35小时

	轮班	生产周期
原则	员工间分配工作日和年假 ⁽¹⁾	生产周期内，制定工作时间
举例	A组：周一-周五 B组：周二-周六	第1和2周：44小时 第3周：38小时 第4到第6周：28小时 (生产周期工作时间平均35小时)
每周平均工作时间	35小时	工作周期平均35小时

⁽¹⁾ 针对星期天不休息特殊规定

concerned. Production cycle work is used to manage variations in activity over short periods (8 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 extra time off, as long as the statutory working hours are not exceeded on average over the cycle.

III.5.2. Working hours can be averaged over the year without any increase in pay
If the company's business fluctuates in a predictable pattern over the year, working hours can be increased or cut back during certain periods without incurring extra costs, subject to statutory limits.

IV. An environment that supports employee development

The quality of employee social cover in France provides your staff with a favorable professional and family environment.

IV.1. A generous 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;
- > Workers' compensation.

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 countries, in particular the United States and the United Kingdom.

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

The employers' and employees' charges are collected by URSSAF. The employers' share of charges represents at most 42% of gross wages and the employees' share represents about 20%. Employer social security charges are substantially lower on low wages: depending on the size of the company (more or less than 20 employees), it varies from 17% to 19% of the legal minimum wage (SMIC).

整个周期内只要不超过法定工作时间，企业无需支付额外费用也无需安排额外补休。

III.5.2. 按年计划平均工作时间，无需增加工资

如1年内企业可预测商业活动开展状况，工作时间可在不同时间内增加或减少，不超过法定工作时间情况下无需支付额外工资。

IV.有利员工个人发展的环境

法国现行社会保障体系保障所有员工拥有有利工作和家庭的环境。

IV.1. 慷慨的社会保障体系

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自愿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。

与其它国家尤其是美国和英国相比，企业员工医疗和退休补助金非常优厚。

IV.2. 社会援助减轻企业应承担医疗保险、退休金和失业保险金

员工和企业承担社会保障金由法国社会保险金和家庭补助金征收联合会（URSSAF）征收。企业雇主分摊额最多占税前工资42%，员工分摊额约占20%。低薪员工分摊额已大大降低：因公司规模不同而异（多于或少于20名员工），法定最低工资（SMIC）17%——19%。