

DEFINITION

In 1998, a law on time was set up by the French government in the hope of reducing unemployment and encouraging new hires. Since that, employers in France are compelled to give extra vacation days in order to reduce the annual working time (besides the regular paid holidays).

These vacation days are called by the French law “RTT days” for non-executives and “**Additional rest days**” for executives. But in common language these days are called “RTT days” for all employees.

RTT means “Reduction du temps de travail”, i.e. “reduction of working time”.

DIFFERENT KINDS OF EXECUTIVE STATUS

For some executives working time is counted in days, for other it is counted in hours.

Most often the collective bargaining agreement indicates the possibility to set a fixed number of days or hours to be worked over the year. But, if not, then it is not possible to have this kind of working time agreement with executives.

■ Executives who are subject to collective working hours (“cadres intégrés”) :

This category, which is quite infrequent, refers to executives who apply the collective working hours of their department, as their working time can be easily controlled.

For the hours worked beyond the collective working time, this kind of executives may either be paid extra hours or/and be entitled to RTT days, which compensate the additional hours worked.

■ Executives whose working time is counted in hours but are not subject to a fixed number of working hours per year:

This category refers to executives who apply the collective working hours.

For the hours worked beyond, this kind of executive may either be paid extra hours or/and be entitled to RTT days, which compensate the additional hours worked.

■ Executives whose working time is counted in hours and are subject to a fixed number of working hours per year (“cadres au forfait heures”) :

To this category may belong executives who cannot apply the collective working hours due to their functions.

The salary paid corresponds to a fixed number of hours to be worked.

For the hours worked beyond, the employer will have to pay each extra hour at a higher rate (which is determined by the law or the collective agreement).

Consequently, this kind of executive is not allowed to obtain RTT days.

■ Executives who are subject to a fixed number of working days (“cadres au forfait jours”) :

To this category may belong executives who have the greatest autonomy in the organisation of their work and cannot apply the collective working hours due to their functions.

These executives should nevertheless respect the mandatory minimum resting time (i.e. 11 consecutive hours of rest time between 2 working days, and 35 consecutive hours of rest time per week).

Moreover these executives have to keep track of their working days. Once a year, they have to discuss with their employer their working time and work responsibilities.

According to law, the maximum number of days to be worked by these executives is 218 days per year. The collective bargaining agreements may stipulate fewer days to be worked. This kind of employee cannot ask for the payment of their extra hours.

They are entitled to RTT days, which number is determined each year.

Your Accountant is your best consultant.

Do not hesitate to contact us to know what exact rules apply to your employees in France.

NUMBER OF RTT DAYS PER YEAR

The number of RTT days that employees are entitled to is generally calculated on a calendar year basis. According to French Labour Law, the minimum number of RTT days per year, for executives subject to a fixed number of working days, is calculated according to the following formula:

$$\text{RTT days} = D - \text{WD} - \text{WE} - \text{PL} - \text{PH}$$

D	Number of days in the calendar year
WD	Annual number of days to be worked by the concerned executives of the company (no more than 218 days)
WE	Number of weekend days
PL	Number of days of paid leave (five weeks)
PH	Public holidays falling on a work day

According to this formula, in 2010, the number of RTT days for a concerned executive (who works during the full year for the company) is 12 days. In 2009, it was 10 days.

Please note that the French Labour Law sets the minimum number of RTT days, but some collective agreements may stipulate a higher number of RTT days.

RTT DAYS-TAKING PROCESS

The collective bargaining agreement stipulates how RTT days are to be taken. According to some collective agreements, the employer may set himself half the dates of RTT days for all the company staff.

The employee shall take his RTT days at such dates as shall be agreed between the parties. For this purpose, the employee shall submit an RTT leave application form for approval to the employer.

Practically, the employee may suggest some dates and the employer decides if it is compatible with the firm's schedule or if it is better to postpone them.

RTT can be taken by full day or by half day (but not less). RTT days cannot be scheduled on a public holiday.

The scheduled dates can be modified by the employee or the employer informing, 7 days in advance.



RTT DAYS CARRIED FORWARD

Normally RTT days are to be taken within the calendar year. However according to French law for Executives subject to a fixed number of working days per year, untaken RTT days can be carried over until the 31st March of the following year.

The annual maximum number of days to be worked the following year is reduced as much (e.g. if 2 RTT days are carried forward on the following year, then the executive would have to work 216 days on the said following year).

If some RTT days are still remaining by 31st March :

- Either the employer may allow the employee to carry forward the remaining RTT days after the deadline. However this may set a precedent, which will have to be applied to all the employees and every year.
- Or the remaining RTT days may be cancelled, provided that the employer can prove that he did not keep the employee from taking his days off.

Moreover the employer has to provide to each employee an information letter that lets the employee know that the remaining RTT days will be lost. The letter must be given with sufficient time to allow the employee to take his RTT days. It is a registered letter or a letter delivered in person, with both employer's and employee's signature.