

From 2015 on, the employees' difficult working conditions have to be declared on the annual payroll return called DADS - which is filed in January of the following calendar year.

Moreover, our payroll software will also generate a prevention data sheet disclosing the information on the difficult working conditions of the company's employees. The employer has to keep this document during 5 years and every employee must be able to consult it at anytime.

## PAYROLL CONTRIBUTIONS RELATED TO DIFFICULT WORKING CONDITIONS

From 2015 on, an additional payroll contribution has to be paid by the companies with employees who are subject to difficult working conditions. This contribution has to be paid by 31<sup>st</sup> January of the following year (for the first time, by 31<sup>st</sup> January 2016). The amount of this payroll contribution depends on the employee's exposure to difficult working conditions.

Moreover, from 2017 on, a payroll contribution of 0.01% of the total gross salaries will have to be paid by all the private companies, even if their employees are not subject to difficult working conditions.

## THE 4 DIFFICULT WORKING CONDITIONS DETERMINED IN 2015

Ten difficult working conditions have been defined; 4 of them have to be declared for 2015, the 6 others will have to be declared only from 2016 on.

For 2015, the 4 difficult working conditions to be declared are: night work, teamwork with a system of shifts worked in rotation, repetitive work with an imposed speed and work with hyperbaric conditions.

### Night work

Your employee falls into this category if he works at least 1 hour between midnight and 5 AM during 120 nights a year. The hour can be on a continuous basis or not (it can be split, e.g.: half an hour between 1AM and 1.5AM, and half an hour between 2AM and 2.5AM).

The main sectors that are concerned are bakery, pastry, transportation, hotel, industrial firms, etc.



### ■ Teamwork with a system of shifts worked in rotation

This job organization consists in having the employee work at different hours during a defined period of time (days or weeks).

Your employee falls into this category if he works at least 1 hour between midnight and 5 AM during 50 nights a year.

The main sectors that are concerned are logistic, goods transportation or industrial firms.



### ■ Repetitive work with an imposed speed

This kind of job is characterized by the repetition of a same gesture within a given cycle time at an imposed speed.

Your employee falls into this category if:

- the cycle time (repetition of a same gesture with an imposed speed) lasts less than 1 minute (or is equal to 1 minute) and if this work is performed during 900 hours a year;
- or if the cycle time lasts more than 1 minute with at least 30 technical actions a minute with an imposed speed and if this work is performed during 900 hours a year.

The main sectors that are concerned are industrial firms, and especially the food industry.



### ■ Work with hyperbaric conditions

Your employee falls into this category if he is exposed at least 60 times a year to 1200 hectopascals.

There are usually hyperbaric conditions with underwater works, oil works or works with a hyperbaric chamber.

Your Chartered Accountant is your best consultant. **Don't hesitate to contact us!**

This information is only a rough summary. It does not cover all the situations nor resume the whole French Employment Code - which is very intricate. Please contact us for accurate information adapted to your situation. We cannot be held responsible for any misinterpretation of this document. Edition

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