

The different social statuses in FRANCE

Main statuses

What are the main worker statuses in your country? (nota bene: there may also be mixed statuses, for example independent as a complementary status )

	Common name*	Legal reference **
Status 1	Salarié (régime general)	Ordinance of 4/10/1945 creating the pension scheme for all employees
Status2	intermittents	Specific status of employees in the performing arts and audiovisual sectors Formalized in 1965 and 1968 by annexes to Unemployment insurance created in 1958
Status 3	Auto-entrepreneur	Creation of the statute on 1 January 2009

\* independent, employee, servant  
eg.\*\*basic laws

The case of artists and creative professionals  
among these, what are the main statutes practiced by project workers / emerging artists / creative professionals ?

describe the main features of these statuses

1. Work Arrangements

	Status	Status 2	Status 3
Subordination link	Yes	Yes	no
Definition of roles and duties embedded within the employment relationship	A contract defines the roles and duties of the employer and employee.	A contract defines the roles and duties of employer and employee.	Not applicable
wage payment guarantee	Yes	yes	No
Payment/reimbursement of work-related expenses	Yes (by the employer, or you can also claim a deduction for taxes.)	Yes (by the employer, or you can also claim a deduction for taxes.)	Yes. In connection with declared economic activity.
Other (VAT)	no	no	Declares VAT if the turnover exceeds € 82,200 or € 32,900 / year (depending on the type of activity)

## 2. Costs

For each type, describe to which entity, how often, what amounts (use approximate values where needed)

	Status	Status 2	Status 3
Social contributions  to whom what frequency calculation base	The social contributions are calculated on the total cost of the salary which is then distributed on 2 bases: - an employers' share: the contributions represent between 0 and 50% of the total cost of the salary. - a wage share: contributions are on average around 21%.	The social contributions are calculated on the total cost of the salary which is then distributed on 2 bases: - an employers' share: the contributions represent between 0 and 50% of the total cost of the salary. - a wage share: contributions are on average around 21%.	Each month or each quarter (January 31, April 30, July 31 and October 31), he must calculate and pay all his personal social charges according to his gross turnover realized during that month Period according to the percentages indicated below: • 13.4% for a buying / reselling activity, sale of food for consumption on the premises and accommodation services, with the exception of the rental of furnished accommodation premises at a rate of 23.1 % • 23.1% for the provision of services • 22.9% for the liberal activities

## 3. Personal income tax

	Status	Status 2	Status 3
Taxation applied on net income (% in function of range of net income) for single and couple with/without children	<p>Every year, income tax affects the overall net income of a taxpayer. Except in special cases (where taxpayers are entitled to allowances for elderly or disabled persons or allowances for married adult children who are related by a PAC or family dependents who have applied for them), the total net income is equal to the net taxable income.</p> <p>Tranche 1: up to 9700 euros: 0%            Tranche 2: From 9 700 € to 26 791 €: 14%            Tranche 3: From 26 791 € to 71 826 €: 30%            Tranche 4: From 71 826 € to 152 108 €: 41%            Tranche 5: Over 152 108 €: 45%</p>		

## 4. Social security

try to find points of comparison between the different statuses

	Status	Status 2	Status 3
Healthcare AT/EP	Since 01/2016 there is a " <a href="#">universal disease protection</a> ", open to all employees as soon as justified a minimum of activity.	Since 01/2016 there is a " <a href="#">universal disease protection</a> ", open to all employees as soon as justified a minimum of activity.	To take advantage of the self-employed entrepreneur must have registered and must contribute to a specific fund, the RSI.

<p>Sickness and disability allowance</p>	<p>In the case of sick leave, 50% of the basic daily wage is paid (or 66.66% if you have 3 dependent children at least, and from the 31st day of stay).</p> <p>There is a Disabled Adult Allowance, calculated on the basis of household income, family situation, number of dependent children and disability rate.</p> <p>If no income is collected, the amount of the AAH is € 808.46 (for a disability rate between 50% and 79% or more).</p>	<p>In the case of sick leave, 50% of the basic daily wage is paid (or 66.66% if you have 3 dependent children at least, and from the 31st day of stay).</p> <p>There is a Disabled Adult Allowance, calculated on the basis of household income, family situation, number of dependent children and disability rate.</p> <p>If no income is collected, the amount of the AAH is € 808.46 (for a disability rate between 50% and 79% or more).</p>	<p>In case of average annual income *:</p> <ul style="list-style-type: none"> <li>• ≥ 3,754 €: the daily allowance is between 5,14 € and 52,90 € / day</li> <li>• &lt;3 754 €: the daily allowance is nil</li> </ul> <p>There is a Disabled Adult Allowance, calculated on the basis of household income, family situation, number of dependent children and disability rate.</p> <p>If no income is collected, the amount of the AAH is € 808.46 (for a disability rate between 50% and 79% or more).</p>
<p>Work accidents and professional diseases.</p>	<p>In case of an accident at work, the coverage is as follows:</p> <ul style="list-style-type: none"> <li>- From 1st to 28th day off: 60% of the daily reference wage - (€ 190.35 maximum per day)</li> <li>- From the 29th day of discontinuation: 80% of the daily reference wage - (€ 253.80 maximum per day)</li> </ul> <p>There are complementary allowances, paid compulsorily by the employer. The amount of these supplementary allowances is calculated as follows:</p> <p>During the first 30 days of absence from work, the supplementary allowance corresponds to 90% of the gross remuneration</p> <p>During the 30 days of the following work stoppage,</p>	<p>In case of an accident at work, the coverage is as follows:</p> <ul style="list-style-type: none"> <li>- From 1st to 28th day off: 60% of the daily reference wage - (€ 190.35 maximum per day)</li> <li>- From the 29th day of discontinuation: 80% of the daily reference wage - (€ 253.80 maximum per day)</li> </ul>	<p>No specific coverage, subject to individual insurance coverage.</p>

	this indemnity corresponds to two-thirds of the same remuneration		
Family allowances	<p>The child care benefit can be paid to a family that raises a child under 3 years of age.</p> <p>Depending on the income bracket of the parent (s), it is paid at full or partial rate.</p> <p>Net monthly amount in 2016: EUR 184.62 per month. Amount at a partial rate: 92.31 euros per month.</p> <p>Allowance for two children</p> <p>Families with two dependent children can receive a monthly family allowance of € 130.12.</p> <p>Allowance for three children</p> <p>With three dependent children, the family allowance is increased to € 296.83.</p> <p>Allowance for four or more children</p> <p>Family allowances for four or more children are as follows:</p> <p>4 dependent children: 463.55 euros; 5 dependent children: 630.26 euros; Per child in addition: 166,71 euros.</p>	<p>The child care benefit can be paid to a family that raises a child under 3 years of age.</p> <p>Depending on the income bracket of the parent (s), it is paid at full or partial rate.</p> <p>Net monthly amount in 2016: EUR 184.62 per month. Amount at a partial rate: 92.31 euros per month.</p> <p>Allowance for two children</p> <p>Families with two dependent children can receive a monthly family allowance of € 130.12.</p> <p>Allowance for three children</p> <p>With three dependent children, the family allowance is increased to € 296.83.</p> <p>Allowance for four or more children</p> <p>Family allowances for four or more children are as follows:</p> <p>4 dependent children: 463.55 euros; 5 dependent children: 630.26 euros; Per child in addition: 166,71 euros.</p>	<p>The child care benefit can be paid to a family that raises a child under 3 years of age.</p> <p>Depending on the income bracket of the parent (s), it is paid at full or partial rate.</p> <p>Net monthly amount in 2016: EUR 184.62 per month. Amount at a partial rate: 92.31 euros per month.</p> <p>Allowance for two children</p> <p>Families with two dependent children can receive a monthly family allowance of € 130.12.</p> <p>Allowance for three children</p> <p>With three dependent children, the family allowance is increased to € 296.83.</p> <p>Allowance for four or more children</p> <p>Family allowances for four or more children are as follows:</p> <p>4 dependent children: 463.55 euros; 5 dependent children: 630.26 euros; Per child in addition: 166,71 euros.</p>
Birth prime	<p>Net amount 2016: 923.08 euros.</p> <p>The premium for birth is reserved for families whose resources are below certain ceilings.</p> <p>The premium for birth is reserved for families whose resources are below certain ceilings. This is the income for year N-2 for a premium paid in year N.</p> <p>For 2016, the resource ceilings are as follows:</p> <p>Family with one income: 1 child: 35 872 euros 2 children: 42 341 euros 3 children: 48 810 euros Per additional child: 6 469 euros.</p> <p>Single-parent or two-earner families</p> <p>1 child: 45 575 euros 2 children: 52,044 euros 3 children: 58 513 euros Per additional child: 6 469 euros.</p>	<p>Net amount 2016: 923.08 euros.</p> <p>The premium for birth is reserved for families whose resources are below certain ceilings.</p> <p>The premium for birth is reserved for families whose resources are below certain ceilings. This is the income for year N-2 for a premium paid in year N.</p> <p>For 2016, the resource ceilings are as follows:</p> <p>Family with one income: 1 child: 35 872 euros 2 children: 42 341 euros 3 children: 48 810 euros Per additional child: 6 469 euros.</p> <p>Single-parent or two-earner families</p> <p>1 child: 45 575 euros 2 children: 52,044 euros 3 children: 58 513 euros Per additional child: 6 469 euros.</p>	<p>Net amount 2016: 923.08 euros.</p> <p>The premium for birth is reserved for families whose resources are below certain ceilings.</p> <p>The premium for birth is reserved for families whose resources are below certain ceilings. This is the income for year N-2 for a premium paid in year N.</p> <p>For 2016, the resource ceilings are as follows:</p> <p>Family with one income: 1 child: 35 872 euros 2 children: 42 341 euros 3 children: 48 810 euros Per additional child: 6 469 euros.</p>

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Maternity leave	<p>The duration of maternity leave is 16 weeks, in principle, prenatal leave of 6 weeks before the presumed date of confinement and postnatal leave of 10 weeks after delivery..</p>	<p>The duration of maternity leave is 16 weeks, in principle, prenatal leave of 6 weeks before the presumed date of confinement and postnatal leave of 10 weeks after delivery.</p> <p>This right is possible if the artists have fulfilled the conditions of entitlement.</p>	<p>No maternity leave, for this status, however, there is a daily allowance to compensate for the shortfall generated by the work stoppage in case of pregnancy or adoption.</p> <p>It is paid by the RSI over a period of 44 to 104 days for a pregnancy and up to 86 days for adoption.</p> <p>Allowance paid during maternity leave:  The allowance is approximately € 52.10 / day in 2015.</p> <p>As a result, the self-contractor on maternity leave receives an allowance of:  2 292,40 € for 44 days off,  € 3,073.90 for 59 days off,  € 3,855.40 for 74 days off,</p>
Pension	<p>There is a minimum pension for all of 688 € / month. But to benefit from this amount, you must fulfill all the conditions, in particular more than 120 quarters of contribution.</p> <p>Then the calculations vary according to the number of quarter, the contribution rate and the supplementary pension subscribed.</p>	<p>There is a minimum pension for all of 688 € / month. But to benefit from this amount, you must fulfill all the conditions, in particular more than 120 quarters of contribution.</p> <p>Then the calculations vary according to the number of quarter, the contribution rate and the supplementary pension subscribed.</p>	<p>There is a minimum pension for all of 688 € / month. But to benefit from this amount, you must fulfill all the conditions, in particular more than 120 quarters of contribution.</p> <p>Then the calculations vary according to the number of quarter, the contribution rate and the supplementary pension subscribed.</p>
Unemployment	<p>The jobseeker must provide proof of 122 days of employment or 610 hours of work during:  - 28 months before the end of the employment contract (term of notice) for the under 50s  - 36 months before the end of the employment contract (term of notice) for 50 years and over</p> <p>The number of hours taken into account for the search for the required period of affiliation is a maximum of 260 hours per month.</p> <p>The amount of the aid may not be less than 28,67 €; Nor exceed 75% of the Daily Reference Wage (calculated over the 12 calendar months preceding the last working day paid)</p>	<p>Special case of unemployment:  To 'open rights:  A minimum of 507 hours shall be required for 304 days for Annex VIII (technicians) or 319 days for Annex X (artists). "</p> <p>Following the opening of these rights, 243 days of allowances are granted.  The calculation of daily aid is very complex:</p> <p>The daily allocation is the addition of 3 parts, each part taking into account one or more parameters.</p>	<p>Non applicable.</p>
Other (specify)			

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#### 5. Mixed-Status

Are there any mixed statuses, such as the status "mixed independent"?

If so, please detail the statuses' conditions and contributions.

The case of the entrepreneur-employee. A recent statut recognize by law since 2014

Employed-entrepreneurs are entrepreneurs: they are autonomous in the development of their activity, and accompanied to achieve it.

- Employers are wage-earners: their benefits are social protection as well as reinforced mutual services, which they can not afford alone, and open new perspectives (accounting and social management of their activities, Professional insurance, management tools, commercial actions, exchanges of practices, training, shared childcare ...)

- Employed entrepreneurs are associate: the cooperative offers them the possibility of developing their production tool, that is to say the cooperative itself, by becoming a member and participating fully in decisions process in the most egalitarian way: 1 person = 1 vote.

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