

Practical INSTRUCTIONS

#SOCIAL

11 FEBRUARY 2021

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PARTIAL ACTIVITY

There are three decrees amending the legislation on partial activity (Decree 2021-70 of 27-1-2021: JO 28, Decree 2021-88 of 29-1-2021: JO 30, Decree 2021-89 of 29-1-2021: JO 30).

REVISED LIST OF PROTECTED SECTORS

The sectors protected under the partial activity scheme include:

- all employers whose main activity is listed in Annex 1 of Decree 2020-810 of 29-6-2020
- employers whose main activity is listed in Annex 2 of the aforementioned Decree, and having experienced a reduction in revenues of at least 80% during the period between 15 March and 15 May 2020, subject, for some of them, to an attestation of their chartered accountant establishing that their company fulfils the criteria on revenues.

Decree 2021-70 of 27 January 2021 amends the aforementioned lists set out in Annexes 1 and 2, and also the list of activities requiring establishment of an attestation of loss of revenues by a chartered accountant. These new lists apply from 29 January 2021.

NB
With the amendments made by the aforementioned decree, the list of protected sectors benefiting from an increased partial activity subsidy is very similar to the list of protected sectors eligible for the solidarity fund.

Click here to find these annexes and all amendments:
<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000042056541/>

POSTPONEMENT OF THE REDUCTION IN THE RATE OF PARTIAL ACTIVITY SUBSIDY

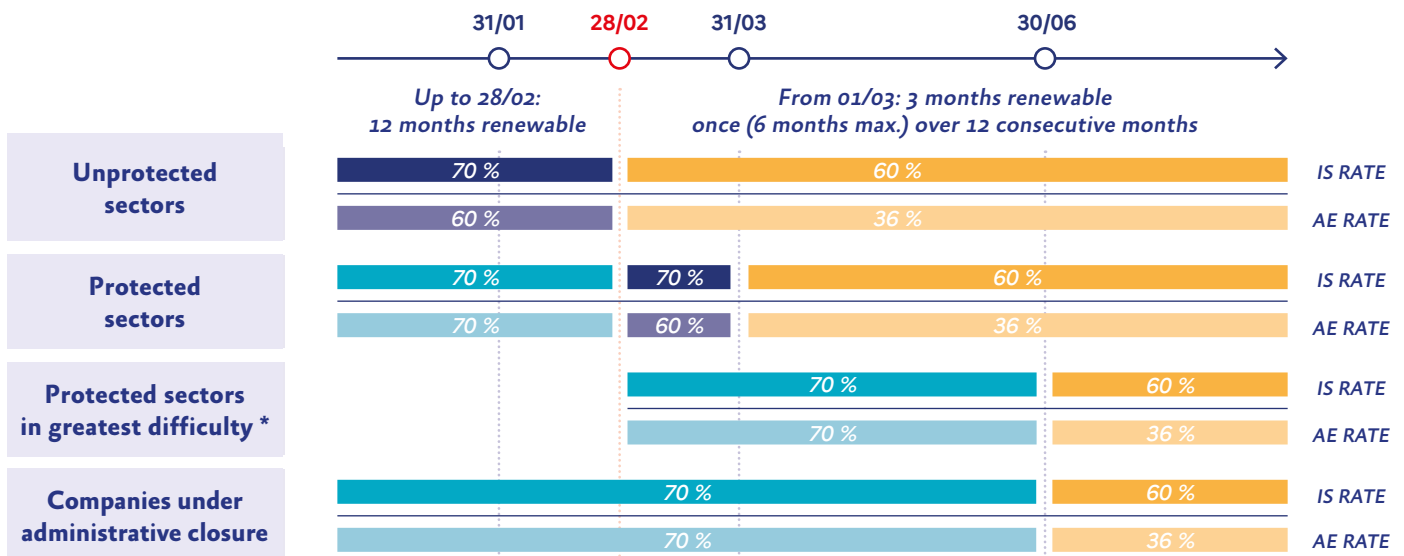
Decree 2021-89 of 29 January 2021 lays down a postponement to the reduction in the rate of partial activity subsidy, originally planned for 1st February 2021, **to 1st March 2021.**

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The rates vary according to your situation. The infographic below sets out the rates by sector (save in the case of later amending decrees):



IS RATE: Benefit paid to employee - AE RATE: Subsidy paid to employer

- Benefit (employee):** 70% of the prior gross pay | floor €8.11; ceiling: 70% of 4.5x minimum wage, which is €32.29
- Subsidy (employer):** 70% of the prior gross pay | floor €8.11; ceiling: 70% of 4.5x minimum wage, which is €32.29

- Benefit (employee):** 70% of the prior gross pay | floor €8.11; ceiling: 70% of 4.5x minimum wage, which is €32.29
- Subsidy (employer):** 60% of the prior gross pay | floor €8.11; ceiling: 60% of 4.5x minimum wage, which is €27.68

- Benefit (employee):** 60% of the prior gross pay | floor €8.11; ceiling: 60% of 4.5x minimum wage, which is €27.68
- Subsidy (employer):** 36% of the prior gross pay | floor €7.30; ceiling: 36% of 4.5x minimum wage, which is €16.61

*Conditional on a loss of revenues of 80%

MAINTENANCE OF PARTIAL ACTIVITY BENEFIT RATE PAID TO EMPLOYEE

The Decree also fixes the maintenance of the partial activity benefit rate paid to the employee at 70%, within the limit of 4.5x minimum wage, which is €32.29, until 28 February 2021. The rate will therefore only reduce to 60% from 1st March 2021, with a minimum hourly rate of €7.30.

NB

From 1st March 2021, compensation is planned for employees unable to work owing to vulnerability or looking after a child.

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PLANNED CHANGE TO THE SUBSIDY RATE FOR THE MOST AFFECTED SECTORS

A **draft** order provides for the possibility of changing the partial activity subsidy rate for companies of the sectors most affected by the health crisis.

Subject to publication of the text in its current state, the subsidy rate would be differentiated according to the scale of the company's fall in revenues.

Companies of these sectors would benefit from a more favourable scheme than that detailed above (70% until 30 June 2021) if they suffer a reduction in their revenues of at least 80%.

From 1st July 2021, the rate of subsidy would be fixed at 36%.

NB

The reduction in revenues of at least 80% is assessed:

-either in relation to the revenues recorded for the same month in 2020

-or in relation to the revenues recorded for the same month in 2019

-or, if the company was created after 30 January 2020, in relation to the average monthly revenues generated between the creation and 31 January 2021.