

<b>SOCIAL SECURITY CHARGES AS OF JANUARY 1st, 2008</b>			
Charges	Rate		Monthly Ceiling
	Employer %	Employee %	As of January 1st, 2008 in Euros
<b>Social Security</b>			
Sickness, Maternity, Disability, Death Insurance	12,80	0,75 + 1,60 Alsace-Moselle	On total salary
Old Age insurance	8,30	6,65	Limited to 2.773
Old Age insurance	1,60	-	On total salary
Widow's insurance	-	0,10	On total salary
Occupational Accidents	variable	-	On total salary
Family indemnities	5,40	-	On total salary
Contribution to dependency	0,30	-	On total salary
<b>National Fund for support to lodging</b>			
All companies	0,10	-	Limited to 2.773
Companies with 20 or more employees	0,40	-	On total salary
<b>Unemployment</b>			
ASSEDIC (non cadres and cadres)	4,00	2,40	Limited to 11.092
APEC (cadres art. 4 and 4 bis)	0,036	0,024	from 2.773 to 11.092
Annual rate for cadres (withheld in March)	11,98€	7,99€	
Fund of guarantee (AGS) (non cadres and cadres)	0,15	-	Limited to 11.092
<b>Complementary Pension</b>			
<b>Non cadres (single scheme ARRCO)</b>	(rate applied 25% included)		
All companies	4,50	3,00	Limited to 2.773
All companies	12,00	8,00	from 2.773 to 8.319
<b>Cadres (scheme AGIRC)</b>			
Minimum provident contributions	1,50	-	Limited to 2.773
Slice A (ARRCO contribution)	4,50	3,00	Limited to 2.773
Slice B (rate applied 125% included)	12,60	7,70	From 2.773 to 11.092
Slice C (rate applied 125% included)	12,60	7,70	From 11.092 to 22.184
Minimum guarantee of points (MGP)	12,60	7,70	Monthly salary short of MGP applies 3.069
Exceptional and temporary contribution (ETC)	0,22	0,13	Limited to 22.184

<b>AGFF contribution</b>			
non cadres	1,20	0,80	Limited to 2.773
	1,30	0,90	From 2.773 to 8.319
cadres	1,20	0,80	Limited to 2.773
	1,30	0,90	from 2.773 to 11.092
<b>Taxes</b>			
Tax on provident contributions (>9 employees)	8,00	-	On employer provident contributions
Participation to construction	0,45	-	On total salary
Tax on apprenticeship payable once	0,50	-	On total salary
Additional contribution payable once	0,18	-	
<b>Occupational Training</b>			
10 employees and more	1,60	-	On total salary
Less than 10 employees	0,55	-	On total salary
Companies subject to the tax on training Less than 10 employees	0,55	-	On total salary
Companies with Fixed Term Contracts/Training Contracts + companies with 10 to less than 20 employees.	1,05	-	On total salary for Fixed Term Contracts
<b>Tax on salaries</b>			
(employers not subject to Added Value Tax)	4,25	-	From 7.156 to 14.295
	9,35	-	Beyond 14.295
Abatement for Associations 5.362	4,25	-	On total salary
<b>C.S.G.</b>			
non deductible	-	2,40	On 97% of total gross salary and on employer's provident contribution
deductible	-	5,10	
C.R.D.S.	-	0,50	
<b>Contribution to transportation expenses (&gt;9 salariés)</b>	variable	-	On total salary
Paris area, participation to 50% of costs for transportation subscriptions	2,50	-	On total salary

Slice A = 1 x SS ceiling = € 33 276

Slice B = € 33 276 to € 133 104

Slice C = € 133 104 to € 266 208