



NEWS LETTER

WHAT MODIFICATIONS WILL OCCUR IN 2025

SICK LEAVE: DECREASE IN DAILY ALLOWANCES

As of April 1, 2025, Social Security will be lowering the cap on its daily allowances. Currently set at 1.8 times the minimum wage, it will decrease to 1.4 times the minimum wage, leading to a reduction in the maximum payment amount:



- ✓ Before April 1, 2025: **€53.31 gross per day**
- ✓ From April 1, 2025: **€41.47 gross per day**
- ✓ **Implications for the employer:**
 - When the employer is to complete the daily allowances paid by the CPAM to ensure continued salary, the employer's cost will be higher.
 - An increase in incapacity contributions (Prévoyance) is expected

EDUCATION: NEW ASSISTANCE AND MODIFICATIONS IN SOCIAL SECURITY CONTRIBUTIONS

Recruitment support:

Since February 24, 2025, companies that recruit an apprentice have been granted hiring assistance if:



- ✓ The contract is executed between **February 24 and December 31, 2025.**
- ✓ The apprentice prepares for a **diploma up to a bac +5 level** [Master's, DEA, DESS, engineering diploma].
- ✓ The employer **has not previously received this assistance for the same apprentice and the same professional certification.**

Amount of assistance:

- **€5,000** for companies with fewer **than 250 employees.**
- **€2,000** for companies with **250 or more employees**, contingent upon a minimum of 5% of the workforce participating in work-study programs (or at least 3% if this threshold varies by at least 10% compared to the prior year).

The assistance is augmented by **€1,000** for **apprentices with disabilities.**

Social Security Contributions for Apprentices: Revised Regulations

Until now, apprentices' remuneration was entirely exempt from CSG/CRDS, with only earnings surpassing **79% of the minimum** wage being liable for social security contributions.

For apprentices whose contracts conclude on or after **March 1, 2025, this threshold is reduced to 50%**, meaning that any income **exceeding 50% of the minimum** wage will be subject to social security contributions and CSG/CRDS.

FIGURE OF THE MONTH: €600

Effective January 1, 2025, the ceiling for the social security contribution exemption related to the sustainable mobility package has been lowered to **€600 per year, down from €700 in 2024.**

In the case of a combination of the sustainable mobility package and the employer's contribution to public transport subscription expenses, the exemption **threshold is raised to €900 annually per employee.**



Our teams are, of course, available to assist you in the implementation of this new system.