

How to calculate your contributions for 2023

For a faster read, we have used red font for all new explanations and differences as compared to our 2022 fact sheet: contribution rates, ceilings, and payment deadlines

Reminders about your membership

CRPN membership is compulsory for salaried air crew members with ongoing employment in civil aviation on as their main occupation and assigned to a home base in France.

A pre-hiring declaration (“*déclaration préalable à l’embauche*”/ DPAE) must be submitted as a compulsory prerequisite for any work in aviation.

It is required in order for air crew staff to be covered for aviation risks, including in the event of an air accident (it can be entered online or using a printed form).

Contributions

Contributions are paid into three funds: the Retirement pension fund (“*Fonds de retraite*”), the Insurance fund (“*Fonds d’assurance*”), and the Top-up fund (“*Fonds de majoration*”).

These must be calculated and paid across the board for all air crew staff.

Retirement pension fund contributions are adjusted each year at a variable rate (contribution adjustment factor).

Your contribution basis

Your contribution basis is determined pursuant to article L.6527-4 of the French transportation code:

“...contributions shall be calculated on the basis of gross salary, from which payments in connection with ground operations unrelated to air crew duties, along with compensation for business and professional expenses, have been deducted”

The CRPN contribution basis is calculated using the same components as the social security contribution basis set forth by article L. 242-1 of the French Social Security code, with the following exclusions:

- ➔ All compensation for professional (meals, transportation, housing, telephone, cleaning, temporary base transfers, etc.) or business expenses;
- ➔ All severance payments (due to dismissal/layoff, contractual termination (“*rupture conventionnelle*”), or termination with a settlement agreement (“*rupture transactionnelle*”);
- ➔ All specific statutory or contractual severance payments awarded to staff whose contract is terminated pursuant to articles L. 6521-4 and L. 6521-5 of the French transportation code.

The specific flat-rate deduction (“*deduction forfaitaire spécifique*”/ DFS) which can be applied to the Social Security contribution basis is not applicable to the CRPN contribution basis. As a reminder, the DFS is a deduction that is applied to the Social Security basis, to which all compensation for professional and business expenses has been added back in. However, all of this compensation is excluded from the CRPN contribution basis (see articles L. 6527-4 of the French Transportation Code and R. 426-5 of the French Code of Civil Aviation).

Example:

In January, an air crew member draws 2,500 € in gross salary and 190 € in compensation for professional expenses (corresponding to 10 meals at a cost of 19 € each):

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1/ If the employer does not apply the DFS

- The Social security basis will amount to 2,500 € (gross salary); the 190 € in compensation for professional expenses is fully deductible under French Social Security rules;
- The CRPN basis will amount to 2,500 € (gross salary), with all compensation for professional expenses being fully deductible under CRPN rules.

2/ If the employer applies the DFS

- The Social security basis will amount to $(2,500 + 190) - ((2,500 + 190) \times 30\%)$, which comes to 1,883.00 €: all compensation for professional expenses must be added back into the basis before the 30% deduction is applied;
- The CRPN basis will amount to 2,500 €: the compensation for professional expenses is fully deductible from the basis and the 30% specific flat-rate deduction (DFS) cannot be applied.

By Board decision, the types of professional or business expense compensation which are excluded in full from the CRPN contribution basis are determined using the rules set forth by French Social Security law for professional and business expenses with regard to the social security basis, whether or not these expenses are deductible under French Social Security law.

Applicable reductions or exemptions

Since 2021, the general reduction in employer's contributions on wages lower than 1.6 times the French minimum monthly wage (SMIC) under article L.241-13 of the French Social Security Code is extended to CRPN'S contributions.

It's the same for the contribution exemption benefiting employers located in Overseas France applicable to CRPN, for staff working only on these routes and assigned to locations in one of these departments or collectivities. This is the LODEOM exemption set forth under article L. 752-3-2 of the French Social Security Code.

To learn more, please refer to our website, in particular our fact sheet on professional and business expense compensation

<https://www.crpn.fr>

Use your mobile device to download a free app and scan the QR code below.



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Salary liable to contributions

		Your salary liable to CRPN contributions amounts to
Employment in France		SBP ¹ For the OCTs in Pacific francs: $SBP^1 = (S^2 \times 0.00838)$
Employment in another country	Countries applying European regulations	SBP ¹
	Other countries	$SBP^1 = (S^2 \times \text{equivalency weighting factor}^3) + 0.6 \text{ PASS}^4$ (optional) * Additional ceiling for 2023: 2,199.60 € / month

Applicable ceilings

Contribution-liable earnings are taken into account from the 1st euro.

Salary subject to retirement pension fund and insurance fund contributions is capped at 8 PASS⁴. This means that the contribution bases for these two funds must be identical.

However, salary subject to top-up fund (Fonds de majoration) contributions is capped at 1 PASS⁴. This means that contributions will be payable on your full salary if it is below 1 PASS, or up to this ceiling if your salary is above that amount.

N.B.: As is done for Urssaf and Agirc-Arrco, the ceiling must now be lowered to take account of any periods of unpaid absence. The calculation must be based on calendar days (31* for months with 31 days, 28* or 29* for the month of February, and 30* for months with 30 days).

However, the ceiling cannot be lowered based on employment percentage⁵.

N.B.: as of January 1st, 2017, ceilings can only be adjusted in real time. Before that date, you could choose between real-time and yearly adjustments. Real-time adjustments are made from one pay period to the next by totaling all compensation that has been paid since the 1st day of the year each time contributions fall due, and calculating contributions on the portion of that total that does not exceed cumulative ceilings for the total employment period. This means that contributions calculated up to the yearly caps must be adjusted on a monthly basis.

¹ SBP = gross yearly salary, capped at:

- 8 PASS for contributions to the retirement pension fund and to the insurance fund ;
- 1 PASS for contributions to the top-up fund ("fonds de majoration")

² S = gross salary in local currency

³ Equivalency weighting factor = change rate as of 31/12/2022 from local currency to euros

⁴ PASS = France's yearly Social security ceiling (1 PASS = 43,992 € ; 8 PASS = 351,936 €)

⁵ The current rules regarding part-time employment cannot be transposed to air crew members in civil aviation due to lack of an application decree

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Contribution rates

STANDARD CONTRIBUTION RATES

Fund	Yearly ceiling	Total	Employer's share	Employee's share
Retirement pension ^(*)	8 PASS⁴ = 351,936 € Or 29,328 € per month	23.43 %	15.00 %	8.43 %
Insurance		0.10 %	0.05 %	0.05 %
Top-up	1 PASS⁴ = 43,992 € Or 3,666 € per month	1.08 %	0.54 %	0.54 %

^(*) Contribution rate equal to 21.30% (7.668 % employee's share and 13.632 % employer's share) with an adjustment factor of 110 %

TOPPED-UP CONTRIBUTION RATES

(only possible for air crew members working in testing and receipt, professional parachutists, and contracted air crew members in civil defense)

Fund	Yearly ceiling	Total	Employer's share	Employee's share
Retirement pension ^(*)	8 PASS⁴ = 351,936 € Or 29,328 € per month	35.14 %	22.49 %	12.65 %
Insurance		0.10 %	0.05 %	0.05 %
Top-up	1 PASS⁴ = 43,992 € Or 3,666 € per month	1.08 %	0.54 %	0.54 %

^(*) Contribution rate (employer's share and employee's share) topped up by 50% with an adjustment factor of 110 %

N.B.: once the adjustment factor has been applied, contribution rates are rounded to the nearest hundredth (art. R.426-8 of the French code of civil aviation, as amended by decree No. 2011-1500).

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Paying contributions

⇒ Frequency of payment:

- If the employer has more than 10 air crew members, contributions are payable on a monthly basis;
- If the employer has fewer than 10 air crew members, contributions can be paid on a quarterly basis.

⇒ Date payable⁶:

Payments must be received by CRPN by the 25th of the month immediately following the period (month or quarter) on which they are based.

⇒ Late penalties (article L.426-5 of the French code of civil aviation):

Any payments which are not made by their deadline are subject to late penalties, which are the same percentage of the amount due as under France's general Social security scheme. This percentage is set forth by articles R.243-18 et seq. of the French Social security code.

A 5% late penalty is applied to contributions that have not been paid by their due date.

This penalty is increased by 0.2% of the amount of contributions due for each month or partial month past their due date.

It is within the board of directors' statutory powers on fund operations to grant total or partial forgiveness for any late penalties.

This decision-making authority is delegated to the Chairperson when late penalties do not exceed 4,000 and to the Director when they do not exceed 2,000 €.

⇒ How to pay:



No payments can be submitted electronically, even if you use the electronic payroll report ("Déclaration Sociale Nominative"/ DSN) to report your contributions.

Contributions must be paid by bank transfer to CRPN's account with Société Générale, 122 avenue Charles de Gaulle, 92522 Neuilly sur Seine cedex (France).

- International bank account number (I.B.A.N.)

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- Bank identifier code (B.I.C.)

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⁶ Due to the ongoing public health situation, the assistance program that was set up in 2020 has been extended through the end of 2023. Please refer to our special informational guide entitled "CRPN has extended its COVID-19 assistance program."

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You will need to give your bank specific instructions **for your SEPA transfer to be credited to CRPN's account with a value date of the "25th"** (the value date appearing on CRPN's notice of credit is taken into account).

It is also important that you state your payment reference as follows: your third-party number ("numéro de tiers"), which you can contact us to obtain, and the period on which your payment is based.