

REGISTRATION RULES FOR AIR CREW MEMBERS EMPLOYED ABROAD BY A FOREIGN COMPANY

(Registration rules decision No. 2011-28-04)

This memorandum has been drawn up to outline how to apply for voluntary CRPN membership and to provide information on the calculation and payment of contributions.

HOW TO APPLY

CRPN'S Chair has sole authority from the Board of Directors to approve or deny voluntary membership for an air crew member.

In order to process a voluntary registration, we must have received:

- A written application
- The updated Articles of Association of the company that employs the applicant: submission of this
 document is mandatory.

If the Articles of Association cannot be submitted, the company can produce a signed statement listing:

- ◆ The company's capital amount,
- ◆ The company's legal form of association,
- ◆ The company's purpose.
- ◆ A signed statement from the employer, indicating:
 - ◆ The employee's current status,
 - ◆ Their date of hire,
 - Their professional responsibilities,
 - ◆ Their wages, stated either in local currency or in euros.

Alternatively, the applicant's employment contract can be submitted.

Once the Chair has approved the application, CRPN notifies the member of the decision and states the amount of their quarterly contribution bill for the current year.

HOW CONTRIBUTIONS ARE CALCULATED

The member's gross notional salary, which is used as their contribution basis, is calculated as follows:

- ◆ The CRPN contribution basis is calculated using the same components as the social security contribution basis set forth by article L242-1 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 L6521-4 and L6521-5 of the French transport code.



REGISTRATION RULES FOR AIR CREW MEMBERS EMPLOYED ABROAD BY A FOREIGN COMPANY

- Wages paid in a currency other than the euro are converted using the exchange rate for December 31 of the previous year.
 - However, if the currency in which the wages were paid has depreciated by more than 15% over the course of the year with regard to the exchange rate for December 31 of the previous year, the member can request that we use the exchange rate for the last day of the next-to-last month prior to the payment of their contributions.
- For air crew members who are not compulsorily covered by a social security scheme governed by European Regulation 883/2004 or by a similar social protection scheme in force in the French overseas departments and territories (COM) and in New Caledonia, the salary taken into account may be increased by 0.6 times the annual ceiling for calculating contributions (additional ceiling for 2024: 2,318.40 € per month).

CONTRIBUTION RATES FOR 2024 (EMPLOYER'S AND EMPLOYEE'S SHARES)

Retirement pension fund

• 23.64 % of the member's gross salary, capped at 8 times France's yearly social security ceiling (PASS)¹ (30 912 € per month)

Insurance fund

0,10% of the member's gross salary, capped at 8 times France's yearly social security ceiling (PASS)¹
 (30 912 € per month)

♦ Top-up fund

1,08% and 0.40% of the member's gross salary, capped at the value of France's yearly social security ceiling (PASS)¹ (3 864 € per month)

DETERMINING THE QUARTERLY CONTRIBUTION BILL

CRPN calculates voluntary members' quarterly contribution bill as follows:

New members

The member's quarterly contribution bill is based on contributions calculated using the gross salary set by the employer on the member's date of hire, or the member's gross salary on the date of their membership application.

Ongoing members

The member's quarterly contribution bill is calculated based on their average contribution bill for the previous year.

At the beginning of each year (by January 25), members must submit a certificate to CRPN showing their gross salary payments for the previous year, either in local currency or in euros.

(1) PASS = France's yearly Social Security ceiling

2 / 4 www.crpn.fr Update June 2024



REGISTRATION RULES FOR AIR CREW MEMBERS EMPLOYED ABROAD BY A FOREIGN COMPANY

CRPN then calculates the contributions due for the previous year, subtracts the quarterly contribution bills that have already been paid, and determines and notifies the member of the new amount of their quarterly contribution bill for the upcoming year.

If there is a discrepancy between the amount of contributions due to CRPN and the total advance payments you have made, the outstanding amount will then need to be settled by the appropriate party.

PAYING CONTRIBUTIONS

Contributions are payable as a set quarterly amount that was determined when membership was approved by CRPN, and must go through by April 25, July 25, October 25, and January 25 of each year.

CRPN must receive these quarterly payments within 25 days of the end of each quarter: otherwise, late penalties will apply pursuant to article D6527-71 of the French transport code.

As CRPN recalculates the amount of members' quarterly contribution bill at the beginning of each year, members must take all necessary action to ensure that their payments go through to CRPN by the above-listed deadlines.

<u>N.B</u>: as contribution payments to CRPN must be net of all fees or charges, we recommend that you pay by bank transfer from an account in France to our account with Société Générale 122 avenue Charles de Gaulle 92522 Neuilly sur Seine cedex (France).

CRPN'S BANKING INFORMATION

International identification numbers (I.B.A.N. et B.I.C.):

IBAN							BIC
FR76	3000	3039	0000	0673	4101	944	SOGEFRPPXX

LATE PENALTIES

A 5% late penalty applies to contributions not paid by their due date.

This late penalty is increased by 0.2% of the amount of contributions due for each additional month or partial month that accrues after the contribution due date.

TERMINATION OF MEMBERSHIP

If contributions have not been paid within six months of their due date, CRPN will terminate membership pursuant to paragraph 4 of Board decision No. 2011-28-04.

Membership can only be resumed by submitting a new application to CRPN, but no back contributions can been paid on the period for which contribution payments are in default.

CRPN must be immediately notified of any termination of air crew employment. This notification must be submitted along with a certificate from the member's employer showing the member's date of termination and the last wages paid for that particular year.

3 / 4 www.crpn.fr Update June 2024



REGISTRATION RULES FOR AIR CREW MEMBERS EMPLOYED ABROAD BY A FOREIGN COMPANY

Board of Director's decision regarding membership rules for air crew working abroad for a foreign company (**Decision n°2011-28-4**)

For the application of Articles L6527-1 (3) and R6527-2 of the French transport code (formerly Article R426-1 of the Civil Aviation Code, repealed by decree 2023-1008 of 31 October 2023 - Article 5), the Board confers upon its Chair the sole authority to approve or deny applications for membership.

Registration and termination of membership for air crew members employed outside of France by a foreign companies shall be conducted as follows:

- 1° An applicant can only be registered for membership on the basis of a written application submitted either by an employer, or by a qualifying individual air crew member. The date of submission taken into account is the date on which the application was entered for processing by CRPN:
- 2° A member's date of registration cannot be earlier than the date on which their application was received;
- 3° When a member joins the retirement pension fund, they also automatically join the top-up fund. Applications for insurance fund membership are approved separately (provision not applicable from 01/11/2023 pursuant to Article R6527-2 of the French transport code)²;
- 4° If a member's contributions have not been paid by their due date, a letter of formal notice is sent to their employer, or to the member themselves if they registered individually. If back contributions are not paid within six months of their due date, membership is terminated automatically. Members only accrue entitlements on the basis of contributions actually paid;
- 5° In order to process an application for membership, CRPN needs comprehensive information on the company, including its articles of association. If this document cannot be produced, we need a certificate stating the company's capital amount, legal form and purpose;
- 6° No back contributions can be paid for an air crew member who has worked outside of France and terminates their air crew employment through a foreign company.

² Decision no. 2011-28-4 of the Board of Directors brought into line with the amendments introduced to Article R6527-2 of the French transport code by decree no. 2023-1008 of 31 October 2023, which specifies that voluntary affiliation applies to all three funds. These new provisions apply from 01/11/2023.