

PART-TIME WORK APPLICABLE TO AIR CREW MEMBERS

The exceptional context of health crisis led the social partners and the CRPN to submit a text to the Supervisory Authority making it possible to apply part-time work (more commonly known under its old name of part-time unemployment) to air crew members.

Indeed, the French Code of Civil Aviation and the French Transport Code organise the working duration of air crew members in the form of alternating days worked (ON) and days not worked (OFF), and there was no system establishing an equivalence of the working duration of air crew members in number of hours, a necessary prerequisite to the application of the part-time work system to air crew members.

The Emergency Act no. 2020-290 of 23 March 2020 to address the Covid-19 epidemic allowed the Government to make orders to facilitate and reinforce the use of part-time work.

Thus, Order no. 2020-346 of 27 March 2020 and Decree no. 2020-435 of 16 April 2020 instituting emergency measures regarding part-time work (supplemented by Decree no. 2020-522 of 5 May 2020), and Decree 2020-1786 of 30 December 2020 were made to enable the application of part-time work to air crew members and to fix the rules of conversion of the days not worked into hours. A form was also online by the Ministry of Labour concerning the terms of coverage of air crew members employed within the framework of an alternating system of ON days and OFF days in the context of Covid-19.

Lastly, Decree no. 2020-1491 of 1st December 2020 (Article 5) and Decree no. 2021-570 of 10 May 2020 (Article 2) were made to enable the validation of periods of part-time work (part-time work under common law and long-term part-time work (APLD)) in the CRPN scheme in accordance with the terms specified hereunder.

SOCIAL SCHEME FOR ALLOWANCE FOR PART-TIME WORKS

The legal allowance for part-time work is a replacement income excluded from the base of social contributions. It therefore does not fall within the base of CRPN contributions.

The complementary allowance for part-time work, additional to the legal allowance paid by the employer (if a collective bargaining agreement so stipulates or by unilateral decision), is a working income subject to social contributions.

During the health crisis, a transitional scheme was put in place for the periods worked from 1st May 2020: the complementary allowance for part-time work benefited, under certain conditions presented hereunder, from the same social scheme as the legal allowance.

This exceptional scheme, extended until 31 December 2022, has ended, and the complementary allowance for part-time work due for the periods worked from 1st January 2023 must be subject to social contributions, and therefore to CRPN contributions, on the full amount.

	Legal allowance for part-time work	Complementary allowance for part-time work	Legal grounds
Between 1st May 2020 and 31 December 2022	Exempt from social contributions as replacement income	When the sum of the total allowance paid by the employer (legal allowance + complementary allowance paid pursuant to a collective bargaining agreement or a unilateral decision) is greater than 3.15 times the value of the hourly minimum wage (SMIC), the part of the complementary allowance exceeding this limit is subject to social contributions.	Order no. 2020-460 of 22 April 2020 (Article 5) amending Order no. 2020-346 of 27 March 2020 (Article 11) Social Security Finance Act (LFSS) for 2021 (Article 8) LFSS for 2022 (Article 15)
From 1st January 2023		Subject to social contributions on the full amount as work income	End of temporary exceptional scheme

VALIDATION IN TIME OF PERIODS OF PART-TIME WORK

When they are not subject to social contributions, the periods of part-time work from 1st March 2020 to 31 December 2020 give rise to validation free of charge.

The periods of part-time work from 1st January 2021 are validated, for a fee, even if they are not subject to contributions.

This leads to different methods of declaration depending on the periods.

	Validation	Social declaration	Legal grounds
Periods of part-time work from 1st March 2020 to 31 December 2020	Free of charge (except contributed periods)	<p>Days of part-time work to be deducted: the number of days to be declared must be equal to the difference between 30 and the number of days of part-time work of the month not having given rise to contributions, with a minimum of 1 day declared, save where the full month is covered by part-time work without contributions, in which case the month must be declared with 0 CRPN days</p> <p>Example 1: A month with 10 days of part-time work whereby the allowance is not subject to contributions must lead to the declaration of 20 CRPN days¹</p> <p>Example 2: A month entirely under part-time work not contributed must be declared at 0 CRPN days</p>	Decree no. 2020-1401 of 1 st December 2020 (Article 5) amending Articles R. 426-13 and -14 of the French Code of Civil Aviation
Periods of part-time work from 1st January 2021	For a fee (even in the absence of contributions)	<p>Days of part-time work to be declared in CRPN days¹ (end of the deduction of days of part-time work)</p> <p>Example: an air crew member under contract having had 10 days of part-time work in January 2021 must have 30 CRPN days declared for January</p>	Decree 2021-570 of 10 May 2021 (Article 2) amending Articles R. 426-13 and -14 of the French Code of Civil Aviation

USE OF A GROSS RECONSTITUTED SALARY FOR THE PERIODS OF PART-TIME WORK FROM 2021

Pursuant to decree no. 2021-570 of 10 May 2021, **the periods of part-time work from 2021 will give rise to the use of a gross reconstituted salary**, added to the gross capped salary subject to contributions.

Employers must declare the parameters A and T of the formula for calculation of this gross reconstituted salary as set out in the Decree:

$$SBR = A \times \min \left(\frac{SB}{T}; 3.15 \times S \right)$$

¹ These days may correspond to actual work, paid leave, associated rest days, etc., and subject to other suspensions of contract within the month having to further reduce the number of CRPN days to be declared

A corresponds to the difference between the days not worked recorded over the year and the days not worked guaranteed over the year

- ⇒ In other words, it is the number of days of part-time work over the year and having been compensated. In principle this number is indicated on the payslips of the air crew members concerned.

Example: an air crew member who has been paid for 5 days of part-time work per month must be declared with $A = 60$ days (5 days of part-time work compensated x 12 months)

T corresponds to the number of days worked in the year

- ⇒ In other words, it is the number of days corresponding to the duration of work applicable to the air crew members over the year (with all paid periods for leave or illness being deemed equivalent to work), on a pro rata basis in case of incomplete year, and after deducting the days of part-time work compensated over the year (A)

Example: an air crew member whose theoretical working duration is 18 days of work per month, who had 1 month of unpaid leave and 55 days of part-time work over the year, must be declared with $T = 143$ days (18 days ON x 12 months – 18 days for the month of unpaid leave – 55 days of part-time work)

Be aware that these counting rules are not the same as those applicable to the CRPN days which must be declared in DSN (cf. page 3 and notice on the counting of CRPN days).

The terms of declaration of the parameters A and T shall be communicated to employers.

FINANCING THE MEASURE FROM 2024

From the year 2024, the base rate applicable to the contributions of the pension fund is set at 111 %.

At the end of that year, the Board of Directors of the CRPN will propose to the Government, if applicable, a **modification of the base rate** making it possible to cover the financial commitments resulting from the use of the gross reconstituted salary for the periods of part-time work from 2021.