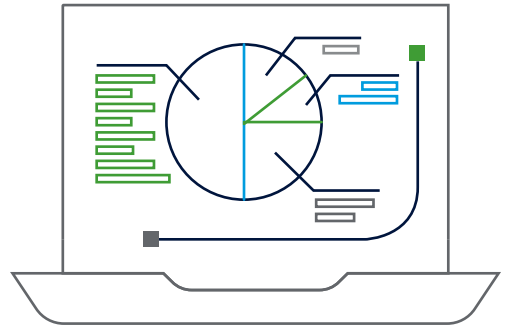


# PPV & reform of employer contributions

What does the reform establish?



## What is new

- The Value Sharing Bonus (PPV) is integrated into the calculation of the general reduction in employer contributions (RGCP) for:
  - the eligibility ceiling for the reduction (1.6 times the minimum wage in 2025);
  - the calculation of the reduction coefficient;
  - the remuneration to which it applies.
- The PPV is considered in the calculation of the RGCP whether it is paid or allocated to a PEE (Employee Savings Plan).

## When will this reform be implemented

- This reform is retroactive and applies from January 1, 2025. Employers must adjust their contribution calculations by integrating the PPV into the RGCP.

## Who is affected

- Employers who distribute the PPV as part of profit-sharing with their employees.

## What are the impacts on businesses

- The inclusion of the PPV is generally unfavorable to employers.
- 1st case: The value-sharing bonus increases the employee's salary to the point where it exceeds the salary ceiling for benefiting from the general reduction, currently 1.6 times the minimum wage, but eventually 3 times the minimum wage.
- 2nd case: The inclusion of the PPV will result in a decrease in the reduction coefficient, and ultimately, a reduction in the general reduction.

## In practice ?

As an illustration, we present 2 concrete cases. These calculated figures are based on the parameters of the general reduction for the year 2024.

### Case 1: Employee with a gross annual salary of €33,000

#### Context

The employee receives a PPV of €2,000.

#### Before the LFSS

The amount of the general reduction in contributions was €848.10.

#### After the LFSS

The total amount of contributions is €0.

#### Employer impact ?

A loss of €848.10 in contribution reduction.

### Case 2: Employee with a gross annual salary of €26,000

#### Context

The employee receives a PPV of €2,000.

#### Before the LFSS

The amount of the general reduction in contributions was €4,576.

#### After the LFSS

The total amount of contributions is €3,511.20.

#### Employer impact ?

A loss of €1,065 in contribution reduction.

Other value-sharing solutions exist. For any specific questions, our RSM experts are available to assist you in better understanding this change.

[www.rsmfrance.fr](http://www.rsmfrance.fr)

RSM France is the brand used by a network of independent accounting and consulting firms, each of which practices in its own right. The network is not itself a separate legal entity of any description in any jurisdiction. The network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N6JJ, United Kingdom. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

© RSM International Association, 2025.

