



# Covid 2022

## Government measures in 2022

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By ATH

Rsa

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## 1. Tax and financing measures



### The solidarity fund

The intervention period of the solidarity fund is extended until December 31, 2021 (instead of August 31, 2021). Its duration of intervention may be extended by decree for a maximum period of 6 months (compared to 4 months previously).

#### *Additional aid to the solidarity fund for the period July-October 2021*

Decree n° 2021-1582 of December 7, 2021 instituting additional aid to the solidarity fund intended for companies whose activity is particularly affected by the Covid-19 epidemic.

This aid only targets certain companies that have already received € 1,500 for each month of the eligible period (July to October 2021).

Additional aid to the solidarity fund for the period between July 1, 2021 and October 31, 2021 has been introduced for companies that:

- Carry out an activity in S1 or S1 bis,
- Received aid of € 1,500 from the solidarity fund for companies with less than 50 employees having lost 50% of turnover for each eligible month.

The planned aid takes the form of a subsidy for each eligible period amounting to 20% of the reference turnover from which the aid of € 1,500 already paid is subtracted. The aid is paid only if the difference is positive and is limited to a ceiling of € 200,000 at group level.

#### *Establishment of the solidarity fund for the month of October 2021*

This is to extend the system applicable in September to companies created before January 31, 2021.

Are concerned by this aid, the companies:

- Who have been banned from welcoming the public without interruption in October 2021 subject to having suffered a loss of turnover of at least 20%: they benefit from aid equal to 20% of the reference turnover (in the limit of € 200,000);
- Who were subject during the month of October 2021 to a so-called partial ban on public reception for at least 21 days, subject to having suffered a loss of turnover of at least 50%: they receive aid equal to 20% of reference turnover (up to a limit of € 200,000);
- Who have been banned from receiving the public, are domiciled in a territory subject to confinement for at least 8 days during the month of October 2021 and suffering a loss of turnover of at least 20 %: they benefit from aid equal to the amount of the loss of turnover within the limit of € 1,500;
- Protected sectors (S1, S1 bis and similar): they are eligible subject to having suffered a loss of turnover of 10%, to having received the solidarity fund for at least one month between January and May, to having achieved 15% of the reference turnover, to be domiciled in a territory subject to a state of health emergency and having been subject to confinement or curfew for at least 20 days. They benefit from aid equal to 40% of the loss of turnover (within the limit of 20% of the reference turnover, or € 200,000);
- Of less than 50 employees, domiciled in a territory subject to confinement for at least 8 days during the month of October 2021 and having lost 50% of their turnover: they are eligible for aid compensating for the loss of turnover within the limit of € 1,500.

The aid request is made electronically no later than January 31, 2022.



## 1. Tax and financing measures, continued



Covid 2022 by ATH : Government measures in 2022

### *Establishment of the solidarity fund for the months of November and December 2021*

The decree on the solidarity fund in order to provide for the system for the months of November 2021 and December 2021.

For these two new monthly periods, the different plans in force in October 2021 have been renewed identically. Are thus eligible:

- companies that have been banned from receiving the public without interruption during the monthly period in question, subject to having suffered a loss of turnover (turnover) of at least 20%: they benefit from a monthly aid equal to 20% of reference turnover (up to a limit of € 200,000);
- companies that were subject during the monthly period in question to a so-called partial ban on public reception for at least 21 days, subject to having suffered a loss of turnover of at least 50%: they receive aid equal to 20% of reference turnover (up to a limit of € 200,000);
- companies that have been banned from receiving the public, are domiciled in a territory subject to confinement for at least 8 days during the monthly period in question and suffering a loss of turnover of at least 20%: they benefit from aid equal to the amount of the loss of turnover within the limit of 1,500 euros;
- companies in protected sectors (S1, S1 bis and similar) are eligible subject to having suffered a loss of turnover of 10%, having received the solidarity fund for at least one month between January 2021 and May 2021, have achieved 15% of the reference turnover, to be domiciled in a territory subject to a state of health emergency and having been subject to confinement or curfew for at least 20 days during the period considered monthly. They benefit from aid equal to 40% of the loss of turnover (within the limit of 20% of the reference turnover, or € 200,000);
- companies with less than 50 employees, domiciled in a territory subject to confinement for at least 8 days during the monthly period in question and having lost 50% of their turnover are eligible for aid compensating for the loss of turnover within the limit of € 1,500.

For the months of November 2021 and December 2021, requests for aid must be made electronically no later than March 31, 2022. For December 2021, this aid cannot be combined with the reinforcement aid.

### *Establishment of the solidarity fund for the months of January and February 2022*

Decree No. 2022-348 of March 12, 2022 adapts the rules on solidarity funds for the months of January and February 2022

For these two new monthly periods, the following are eligible:

- companies that have been banned from receiving the public without interruption during the monthly period in question, subject to having suffered a loss of turnover (turnover) of at least 20%: they benefit from a monthly aid equal to 20% of reference turnover (up to a limit of € 200,000);
- companies that were subject during the monthly period in question to a so-called partial ban on public reception for at least 21 days, subject to having suffered a loss of turnover of at least 50%: they receive aid equal to 20% of reference turnover (up to a limit of € 200,000);
- companies which have been banned from receiving the public, which are domiciled in a territory subject to confinement for at least 8 days during the monthly period in question and which suffer a loss of turnover of at least minus 20%: they benefit from aid equal to the amount of the loss of turnover within the limit of 1,500 euros;
- companies in the S1, S1 bis and similar sectors are eligible subject to having suffered a loss of turnover of 10%, having received the solidarity fund for at least one month between January 2021 and May 2021, having 15% of reference turnover, to be domiciled in a territory subject to a state of health emergency and which has been subject to confinement or curfew for at least 19 days (compared to 20 days for October / November and December 2021) during the monthly period considered. They benefit from aid equal to 40% of the loss of turnover (within the limit of 20% of the reference turnover, or € 200,000);



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- companies with less than 50 employees, domiciled in a territory subject to confinement for at least 8 days during the monthly period in question and having lost 50% of their turnover are eligible for aid compensating for the loss of turnover within the limit of € 1,500.

For aid for the months of January and February 2022, applications must be made electronically no later than April 30, 2022.

For each monthly period considered, aid from the solidarity fund cannot be combined with the reinforcement aid provided for by decree no. 2022-3 of 4 January 2022 as amended.

Decree No. 2021-1581 of December 7, 2021 relating to the solidarity fund, "fixed costs rebound" aid, "new business rebound" aid, "rent" aid for companies particularly affected by the consequences of the Covid-19 epidemic and the measures taken to limit this spread.

### **Absence of accumulation between "fixed costs rebound" and "new business rebound" aid with the new "rent" aid**

It is not possible to combine the "fixed costs rebound" and "new business rebound" aid with the new "rent" aid. The payment of rebound aid cancels, where applicable, the "rent" applications submitted and not yet processed and conversely the "rent" aid cancels the "fixed cost rebound" and "new business rebound" aid applications which have not yet been processed. The "reinforcement" aid and the solidarity fund cannot be combined for the month of December 2021.

Decree no. 2022-348 of March 12, 2022 also completes decree no. 2021-1431 of November 3, 2021 establishing so-called "new business rebound" aid, to specify that the turnover to be taken into account for businesses created between February 1, 2020 and September 30, 2020, is the average monthly turnover achieved between July 1, 2020, or, failing that, the date of creation of the company, and October 31, 2020.

### **"CONSOLIDATIONS" fixed cost aid**

Decree no. 2022-111 of February 2, 2022 sets up so-called "consolidation fixed costs" aid to offset the uncovered fixed costs of companies whose activity is particularly affected by the covid-19 epidemic.

### **What are the eligibility conditions?**

This aid is available to companies that were created before January 1, 2019 and fulfill the following conditions for the eligible period between December 1, 2021 and January 31, 2022:

- Carry out a main activity in a sector mentioned in appendix 1 or appendix 2 of the decree implementing the solidarity fund of March 30, 2020 in the version in force on June 30, 2021;
- Have a negative consolidated fixed cost EBITDA during the eligible month, as calculated by the formula in the appendix to the decree;
- Have suffered a loss of turnover of at least 50% during the eligible month.

### **How is this aid calculated?**

For each eligible period, the aid takes the form of a subsidy, the amount of which is the sum, for each eligible month, of 70% of the mathematical opposite of the gross operating surplus fixed costs consolidation observed for that month. By way of derogation, for small businesses this rate is increased to 90%. The aid is capped, in accordance with European Commission decision no. SA.61330 as amended, at € 12 million.

This ceiling takes into account all the aid paid since March 2021 under this decision, in particular "fixed cost" and "fixed cost rebound" aid.



### *What are the reporting formalities?*

Requests for aid may be submitted electronically on the [impots.gouv.fr](https://impots.gouv.fr) website, between February 3 and March 31, 2022.

Where applicable, requests must be made within 45 days of receiving the other aid put in place for each eligible month, in particular the reinforcement aid and the solidarity fund.

### **“NEW COMPANY CONSOLIDATION” fixed cost aid for companies created between January 1, 2019 and October 31, 2021**

Decree no. 2022-221 of February 21, 2022 sets up so-called "new business consolidation" aid, which is the counterpart of the "fixed cost consolidation" aid introduced by decree no. 2022-111 of February 2, 2022 for companies created between January 1, 2019 and October 31, 2021.

### *What are the eligibility conditions?*

As with the "fixed cost consolidation" aid, this aid is available to companies that meet the following conditions for the eligible period between December 1, 2021 and January 31, 2022:

- Carry out a main activity in a sector mentioned in appendix 1 or appendix 2 of the decree implementing the solidarity fund of March 30, 2020 in the version in force on June 30, 2021;
- Have an EBITDA of fixed consolidation costs during the eligible month, as calculated by the formula in the appendix to the “fixed consolidation costs” decree;
- Have suffered a loss of turnover of at least 50% during the eligible month.

### *How is this aid calculated?*

For each eligible period, the aid takes the form of a subsidy, the amount of which is the sum, for each eligible month, of 70% of the mathematical opposite of the gross operating surplus fixed costs consolidation observed for that month. By way of derogation, for small businesses this rate is increased to 90%.

The aid is capped, in accordance with the decision of the European Commission n° SA.56985 modified at 2.3 M€. This ceiling takes into account all the aid paid since March 2021 under this decision, in particular the solidarity fund, the “new business” aid, the “new business rebound” aid.

### *What are the reporting formalities?*

Requests for aid will be submitted electronically on the [impots.gouv.fr](https://impots.gouv.fr) website before April 30, 2022. Where applicable, requests must be made within 45 days of receiving the other aid put in place for each month. eligible, in particular the reinforcement aid and the solidarity fund.

### **“NEW COMPANY NOVEMBER 2021” fixed cost aid**

Decree No. 2022-349 of March 12, 2022 sets up so-called "new business November" aid to offset the uncovered fixed costs of businesses whose activity is particularly affected by the covid-19 epidemic.

## 1. Tax and financing measures, continued



### *What are the eligibility conditions?*

This aid is available to companies that were created between January 1, 2019 and October 31, 2021 and fulfill the following conditions for the eligible period between November 1, 2021 and November 30, 2021:

- they are domiciled in a territory that was subject between November 1, 2021 and November 30, 2021 to a state of health emergency as defined in Articles L. 3131-12 and following of the Public Health Code and having made the the subject of the measures mentioned in 1° or 2° of I of Article L. 3131-15 of the Public Health Code for at least 8 days during the month of November 2021;
- they carry out their main activity in a sector mentioned in appendix 1 or appendix 2 of the decree of March 30, 2020 relating to the solidarity fund in the version in force on June 30, 2021;
- they have suffered a loss of turnover of at least 50% during the eligible period;
- their gross operating surplus fixed costs consolidation during the eligible period, as calculated by the formula appended to decree no. 2022-111 of February 2, 2022, is negative.

### *How is this aid calculated?*

For the eligible period of November 2021, the aid takes the form of a subsidy, the amount of which amounts to 70% of the mathematical opposite of the gross operating surplus fixed costs consolidation observed during the month. By way of derogation, for small businesses, this rate is increased to 90%.

The aid is capped, in accordance with the decision of the European Commission n° SA.56985 modified at 2.3 M€. This ceiling takes into account all the aid paid since March 1, 2020 under this decision.

### *What are the reporting formalities?*

Requests for aid may be submitted electronically on the [impots.gouv.fr](https://impots.gouv.fr) website, before April 30, 2022. Where applicable, requests must be made within 45 days of receiving aid from the solidarity for the month of November 2021.

### **“REINFORCEMENT” aid**

Decree No. 2022-3 of 4 January 2022 instituting “reinforcement” aid aimed at offsetting certain costs for companies whose activity is prohibited from welcoming the public following the health restrictions put in place to deal with the covid-19 epidemic.

The objective of this new aid is to compensate for certain expenses of companies prohibited from welcoming the public for the monthly eligible period of December 2021.

This assistance is available to businesses:

- Created before January 31, 2021;
- Being the subject of a ban on public reception during the month of December 2021 (in practice dance halls – type P ERP – and restaurants and drinking establishments – type N ERP – hosting activities of dance) ;
- Suffering a loss of turnover of at least 50% in the month of December 2021 compared to the month of December 2019.
- The aid for the eligible period of December 2021 is equal to 100% of the total amount of the so-called "reinforcement" charges.





## Covid 2022 by ATH : Government measures in 2022

In the facts :

- only nightclubs and businesses located in overseas territories are eligible for the solidarity fund for November/December 2021;
- the last two schemes capped at € 1,500 will not be implemented, as no territory experienced such measures in November and December 2021.

Decree 2022-112 of February 2, 2022 extends, for the month of January 2022, the so-called "reinforcement" aid.

### *Calculation of "reinforcement" loads*

The "reinforcement" charges are calculated as follows: [purchases consumed + consumption from third parties + personnel charges + taxes and similar payments], (i.e. in practice: [account 60 + account 61 + account 62 + account 63 + count 64]).

### *Amount of "reinforcement" aid*

The amount of the "reinforcement" aid is equal to 100% of the total amount of the so-called "reinforcement" charges.

In addition, this aid is limited, in accordance with the European ceiling of the temporary framework, to € 2.3 million (this ceiling takes into account all the aid paid since March 2020 under this scheme, in particular the solidarity fund) .

The aid for the eligible period of January 2022 is equal to 100% of the total amount of the so-called reinforcement charges (calculation formula given in the appendix to the decree).

### *Application deadlines*

Requests for assistance must be submitted electronically on the [impots.gouv.fr](https://impots.gouv.fr) website, between January 6, 2022 and March 6, 2022. All requests must be accompanied by a certificate from the chartered accountant (or certificate company + certificate from the auditor) and all the supporting documents.

Following the publication of decree n° 2022-74 of January 28, 2022, the forms for the months of November and December 2021 are now available, applications must be submitted before March 31, 2022.

### **"CLOSING" aid**

Decree No. 2021-1664 of December 16, 2021 instituting "closure" aid aimed at compensating for the uncovered fixed costs of companies whose activity has been affected by administrative restriction measures aimed at combating the covid-19 epidemic .

This new so-called "closure" aid is created to compensate for the uncovered fixed costs of companies whose activity is particularly affected by the Covid-19 epidemic for the period from January 1, 2021 to August 31, 2021.

Are eligible, those created before January 1, 2019 and which meet the following conditions:

- Having saturated the ceiling of € 10 million for "fixed costs" aid;
- Carry out their main activity in a sector called S1/S1 bis (annex 1 and 2 of the decree of March 30, 2020) and of which:
  - At least part of their activities has been the subject during the eligible period of administrative measures such as administrative closures, bans on public reception, or any other measure preventing the exercise of all or part of the activity;
  - Or at least part of their activities achieves more than 80% of their turnover during the eligible period with a closed activity;



## Covid 2022 by ATH : Government measures in 2022

- Suffer in respect of their eligible activities a loss of turnover of at least 80% during the eligible period;
- Have a negative gross operating surplus fixed costs of eligible activities during the eligible period.

The aid takes the form of a subsidy, the amount of which is the sum of the aid to which the company is entitled for each eligible period between January 1, 2021 and August 31, 2021.

### *Amount of "closure" aid*

The amount for each eligible period is 70% of the mathematical opposite of the gross operating surplus (EBITDA) fixed costs of the eligible activities observed during the eligible period. However, special calculation rules are provided depending on whether the company's net income for 2019 is positive or negative.

The amount of aid is limited over the period from January 1, 2021 to August 31, 2021 to a ceiling of € 25 million calculated at group level.

### *Application deadlines*

All requests must be accompanied by a certificate from the chartered accountant (or company certificate + certificate from the auditor) and all the supporting documents.

Single requests for aid are submitted electronically between December 22, 2021 and February 28, 2022.

### *For further*

To find the information made available by the tax authorities: <https://www.impots.gouv.fr/fonds-de-solidarite-pour-les-entreprises-independants-entrepreneurs-fermeture>.

## **"RENTAL AND RENTAL CHARGES" aid**

"Rents and rental charges" aid was introduced by Decree No. 2021-1488 of November 16, 2021, following the activity restrictions that occurred during the first half of 2021. It concerns certain commercial and service activities. The scheme aims to compensate for the rents or fees and charges of establishments prohibited from welcoming the public for the months of February to May 2021 and which could not be fully covered by aid from the solidarity fund and aid for fixed costs.

The fixed cost rebound and rent aids are not cumulative. It is up to the company to make its choice as soon as it is eligible for both schemes

Eligible companies are those that meet the following cumulative conditions:

- Provide proof of at least one eligible activity during the month for which they are requesting assistance (the list of eligible activities appears in appendix 1 of the decree)
- Not having been the subject of any decree issued by the prefect of the department ordering the closure of the company pursuant to the third paragraph of article 29 of the decree of October 16, 2020 or the third paragraph of article 29 the decree of October 29;
- Have been created before January 31, 2021;
- Not be the subject of any judicial liquidation procedure on the first day of its eligible periods.

In addition, eligible companies have rents and rental charges that could not be fully covered by other aid and are in one of the following situations:

- Either they have not received the solidarity fund or, for companies with a monthly turnover of more than one million, the aid for fixed costs;
- Either they have received the solidarity fund and, for companies with more than one million euros, aid for fixed costs, but the ceilings (€ 200,000 for the solidarity fund and € 10 million for "fixed costs" aid) have been saturated.

## 1. Tax and financing measures, continued



Covid 2022 by ATH : Government measures in 2022

### *Amount of “rent and rental charges” aid*

The amount of the aid is calculated for each month or eligible period and is based on the rents and rental charges for the month, taken into account in proportion to the days for which the public was banned;

Then several elements are subtracted from this base:

- Aid received under the solidarity fund or “fixed cost” aid (taken into account according to the allocation coefficients provided for in appendix 2 of the decree);
- The increased activity linked to online sales (calculated according to the formula provided for in appendix 3 of the decree);
- Compensation received for rent or charges covered by an insurance contract.

Recurring charges billed quarterly, half-yearly or annually explicitly covering the period eligible for the “Rent” aid may also be taken into account provided they are broken down over the period eligible on a pro rata basis.

### *Companies subject to a reinforced regime*

Companies must check whether they are in one of the following situations:

- Having recorded losses in 2019 (negative “accounting” EBITDA in the last financial year ended before January 1, 2020);
- Have an online sales turnover for the eligible period representing 20% of the turnover achieved during the same period in 2019
- Have a monthly amount of “Rent” aid greater than 4 million euros.

If they are in one of these situations, their aid is capped:

- The aid ceiling is calculated as follows: (EBITDA 2019 “Rents” reference period \* 0.921) – (EBITDA 2021 “Rents” eligible period)
- -If the result is negative, there is no payment of the aid.

### *Application deadlines*

Applications can be submitted from the week of November 29, 2021 until February 28, 2022. Decree No. 2022-362 of March 15, 2022 extends the reporting deadline until March 31, 2022.

After this time, requests will be rejected.

### *For further*

To find the information made available by the tax authorities: <https://www.impots.gouv.fr/fonds-de-solidarite-pour-les-entreprises-independants-entrepreneurs-loyers-ou-redevances-et-charges>

### **State-guaranteed loans**

The Minister of Economy, Finance and Recovery formalized on January 19 the signing of an agreement which allows small businesses and associations in difficulty to restructure their state-guaranteed loans (and other bank loans) with the possibility of shifting the first repayment deadlines by six months and being able to spread them out up to ten years, compared to six years until now, by requesting Credit Mediation within a defined framework.

This possibility, reserved primarily for PGEs of less than € 50,000, could be studied, under certain conditions, for higher amounts.

## 1. Tax and financing measures, continued



He will thus have to compile, for the customers concerned, a file with the following elements:

- A certificate relating to the proven difficulties and the state of non-cessation of payments;
- The N-1 and N-2 annual accounts;
- A simplified forecast situation over 2 years;
- A statement of tax, social security and supplier debts (including moratoriums obtained);
- Any additional document that would show the consistency of the forecast (historical turnover, order books, etc.).

### **Participatory loans supported by the State**

The State guarantee may be granted, subject to conditions, to alternative investment funds to cover the risk of loss linked to investments in equity loans granted from 1 January 2021 and until 31 December 2023 to SMEs or to medium-sized companies registered in France.

It may also be granted, subject to conditions, to alternative investment funds to cover the risk of loss linked to investments in bonds issued from January 1, 2021 and until December 31, 2023 by SMEs or large companies. intermediary registered in France.

This provision will enter into force upon publication of the decision of the European Commission declaring it to be in conformity with European Union law.

### **Special loans for small businesses**

These loans are intended for very small businesses (fewer than 50 employees) having difficulty obtaining a PGE, in order to enable them both to reconstitute a cash buffer and improve their balance sheet structure ("junior" loans, to be repaid in 7 years). Since October 14, a secure digital platform has made it easier for business leaders guided by credit mediation and CODEFI to submit their loan application.

In detail, very small and small businesses that meet the following cumulative criteria are eligible for the scheme:

- Not having obtained a loan guaranteed by the State to finance its operation, if necessary after the intervention of the credit mediator;
- Justify real prospects for operational recovery;
- Not be the subject of one of the collective insolvency procedures provided for in Titles II, III, and IV of Book VI of the Commercial Code as of December 31, 2019. a safeguard or recovery plan are eligible for the system;
- Be up to date with its tax and social security obligations, or if applicable, have obtained a tax and social security debt clearance plan;
- Not be a civil real estate company.

### **What are the ceilings?**

- For companies with 0 to 10 employees: € 20,000;
- For companies active in the agricultural sector, employing 0 to 49 employees: € 20,000;
- For companies active in the fishing and aquaculture sector, employing 0 to 49 employees: € 30,000;
- For companies employing 11 to 49 employees and not active in the agriculture, fishing and aquaculture sectors: € 50,000 (derogations are possible on a case-by-case basis).

## 1. Tax and financing measures, continued



### **Aid for healthcare professionals**

Financial assistance for contracted health professionals whose activity was particularly affected by the Covid-19 epidemic has been set up over a period from March 12, 2020 (or October 15, 2020 if applicable) to December 31 2020.

The final amount of this aid is assessed by the National Health Insurance Fund (CNAM) no later than December 1, 2022.

In addition, liberal professionals settled in a municipality where an alpine ski resort is located or in a municipality located in a mountain area, and who have observed a drop in activity during a period from December 1, 2020 until on a date set by decree, and at the latest until April 30, 2021, may benefit from this aid, for this period, all conditions otherwise met.

A decree (not yet published to date) will specify the conditions for applying this aid.

Finally, new financial aid intended for private doctors affected by the repetition of deprogramming in the second half of 2021 has been created.

A decree (not yet published to date) will specify the conditions for applying this aid.

### **Aid aimed at promoting the attractiveness of the main French shows and fairs in the context of the Covid-19 crisis**

Decree No. 2022-370 of March 16 aims to put in place specific aid aimed at strengthening the attractiveness of the main French shows and fairs to support the resumption of activity in the professional events sector in the context of the covid-19 crisis.

This system is entrusted to the network of Chambers of Commerce and Industry (CCI) as part of its business assistance missions, in favor of companies exhibiting at the main French trade shows and fairs between March 2022 and June 2023.

#### ***What are the eligibility conditions?***

The aid is open to companies that cumulatively meet the following conditions:

- be a small and medium-sized enterprise within the meaning of Regulation (EU) No 651/2014. A business is any entity, regardless of its legal form, carrying out an economic activity. In particular, entities carrying out a craft activity or other activities on an individual or family basis, partnerships or associations which regularly carry out an economic activity are considered as such. Any company employing less than 250 people and whose annual turnover does not exceed € 50,000,000 or whose annual balance sheet total does not exceed € 43,000,000 is considered an SME;
- have an establishment or a branch in France at the time the aid is paid;
- be exhibitors at a show or fair listed in the appendix to this decree;
- not have exhibited at the same show or at the same fair during its previous session.

#### ***How is this aid calculated?***

The aid is calculated by the CCI in charge of examining the file from the invoice issued by the organizer of the event concerned. The aid is equal to 50% of the costs incurred for the rental of exhibition space and registration fees, up to a limit of € 12,500 excluding tax per beneficiary company and € 1,300,000 excluding tax per event. The maximum overall envelope dedicated to the financing of this aid system amounts to € 96,200,000.



*What are the reporting formalities?*

The creation of the aid application file must take place before December 31, 2022 on the site <https://les-aides.fr/soutien-salons-et-foires>.

The complete request for assistance, accompanied by supporting documents, will be submitted electronically on the website <https://les-aides.fr/soutien-salons-et-foires> up to two months following the holding of the event.

The aid is allocated in the order that results from the date of creation of the file on the platform set up by CCI France, within the limit of the envelope allocated per event.

The list of events giving rise to the right to this aid and appearing in the appendix to this decree includes the shows and fairs to be held between March 2022 and June 2023 which had more than 500 exhibitors during their last edition preceding the health crisis, i.e. before March 2020.

Given the time needed to market trade shows and fairs, events scheduled between March 2022 and June 2022 may be eligible for aid during their next edition scheduled for the first half of 2023, if the budget allocated to each event should not be consumed in full during the 2022 edition, and within the limit of the residual amounts.

*Annex to Decree 2022-370: List of events giving rise to the right to aid*

Date of the edition	Show or fair	Host site
Editions 2022 et 2023	Vins des Vignerons Indépendants – Lyon	Lyon - Halle Tony Garnier
Editions 2022 et 2023	Jec World Composites Show	Paris - Paris Nord Villepinte
Editions 2022 et 2023	CFIA – Rennes	Rennes - Parc des Expositions
Editions 2022 et 2023	MIPIM - Cannes	Cannes - Palais des Festivals et des Congrès
Editions 2022 et 2023	Foire de Lyon	Lyon - Eurexpo
Editions 2022 et 2023	Franchise Expo Paris	Paris - Paris Expo Porte de Versailles
Editions 2022 et 2023	Rendez-Vous en France	Nantes - Parc des Expositions
Editions 2022 et 2023	Foire Internationale - Rouen	Rouen - Parc des Expositions
Editions 2022 et 2023	MIP TV - Cannes	Cannes - Palais des Festivals et des Congrès
Editions 2022 et 2023	Livre Paris	Paris - Paris Expo Porte de Versailles
Editions 2022 et 2023	SITL	Paris - Paris Expo Porte de Versailles
Editions 2022 et 2023	Foire de Paris	Paris - Paris Expo Porte de Versailles
Editions 2022 et 2023	Foire Internationale Haute Savoie Mont-Blanc	La Roche-Sur-Foron - Parc des Expositions, Roche Sur Foron
Editions 2022 et 2023	Foire Exposition - Tours	Tours Evénements - Parc des Expositions
Editions 2022 et 2023	Industrie Paris	Paris - Paris Nord Villepinte
Editions 2022 et 2023	Paris Health Care Week	Paris - Paris Expo Porte de Versailles
Editions 2022 et 2023	Foire Exposition - Besançon	Besançon - Parc des Expositions et des Congrès
Editions 2022 et 2023	Foire Internationale - Bordeaux	Bordeaux - Parc des Expositions
Editions 2022 et 2023	Carrefour International du Bois	Nantes - Exponantes Le Parc
Editions 2022 et 2023	Midem - Cannes	Cannes - Palais des Festivals et des Congrès
Editions 2022 et 2023	Eurosatory	Paris - Paris Nord Villepinte
Editions 2022 et 2023	Viva Technology	Paris - Paris Expo Porte de Versailles
Edition 2022	Japan Expo	Paris - Paris Nord Villepinte
Edition 2022 (deuxième semestre)	Première Vision Paris	Paris - Paris Nord Villepinte
Edition 2022 (deuxième semestre)	Texworld Paris	Paris - Le Bourget
Edition 2022 (deuxième semestre)	Who's Next - Impact - Trafic	Paris - Paris Expo Porte de Versailles
Edition 2022	Foire Européenne – Strasbourg	Strasbourg Evénements - Parc Expo
Edition 2022	Foire Exposition - Chalons En Champagne	Chalons-En-Champagne - Le Capitole

## 1. Tax and financing measures, continued



**Annex to Decree 2022-370: List of events giving rise to the right to aid, continued**

Date of the edition	Show or fair	Host site
Edition 2022	Cannes Yachting Festival	Cannes - Palais des Festivals et des Congrès
Edition 2022	Foire du Mans "Les Quatre Jours" - Le Mans	Le Mans - Parc des Expositions
Edition 2022 (deuxième semestre)	Maison&Objet	Paris - Paris Nord Villepinte
Edition 2022	Foire de Béré - Chateaubriant	Chateaubriant - Halle de Bere – Champs des Saint Pères
Edition 2022	Space	Rennes - Parc des Expositions
Edition 2022	Natexpo Paris	Paris - Paris Nord Villepinte
Edition 2022	IFTM Top Resa - Paris	Paris - Paris Expo Porte de Versailles
Edition 2022	SILMO	Paris - Paris Nord Villepinte
Edition 2022	Foire Internationale - Marseille	Marseille - Parc Chanot
Edition 2022	Micronora	Besancon - Parc des Expositions et des Congrès
Edition 2022	Paris Retail Week - Equipmag	Paris - Paris Expo Porte de Versailles
Edition 2022	Salon d'Automne – Paris	Paris - Avenue des Champs Elysées
Edition 2022	Batimat	Paris - Paris Nord Villepinte
Edition 2022	Sommet de L'Elevage	Clermont Ferrand - Parc des Expositions
Edition 2022	Foire Internationale - Montpellier	Montpellier - Parc des Expositions
Edition 2022	Atlantica - La Rochelle	La Rochelle - Parc des Expositions
Edition 2022	SIAL	Paris - Paris Nord Villepinte
Edition 2022	Mipcom - Cannes	Cannes - Palais des Festivals et des Congrès
Edition 2022	Equip Auto - Paris Automotive Week	Paris - Paris Expo Porte de Versailles
Edition 2022	Foire Internationale et Gastronomique - Dijon	Dijon - Parc des Expositions et Congrès
Edition 2022	Epoq'auto - Lyon	Lyon - Eurexpo
Edition 2022	Marjolaine	Paris - Parc Floral, L'espace Evenements
Edition 2022	Vins des Vignerons Indépendants - Lille	Lille Grand Palais
Edition 2022	Vins des Vignerons Indépendants - Paris	Paris - Paris Expo Porte de Versailles
Edition 2022	SIMA	Paris - Paris Nord Villepinte
Edition 2022	Equiphotel	Paris - Paris Expo Porte de Versailles
Edition 2022	Expoprotection	Paris - Paris Expo Porte de Versailles
Edition 2022	Piscine Global – Lyon	Lyon - Eurexpo
Edition 2022	All4pack Paris (Emballage&Manutention)	Paris - Paris Nord Villepinte
Edition 2022	SMCL	Paris - Paris Expo Porte de Versailles
Edition 2022	Equita - Lyon	Lyon - Eurexpo
Edition 2022	Mapic – Cannes	Cannes - Palais des Festivals et des Congrès
Edition 2022	Vinitech Sifel	Bordeaux - Parc des Expositions
Edition 2022	ILTM	Cannes - Palais des Festivals et des Congrès
Edition 2023	SIVAL - Angers	Angers - Parc des Expositions
Edition 2023	SIRHA	Lyon - Eurexpo
Edition 2023	SEPEM Nord - Douai	Douai - Gayant Expo
Edition 2023	SEPEM Nord-Ouest - Rouen	Rouen - Parc des Expositions
Edition 2023	Playtime	Paris - Parc Floral, L'espace Evenements
Edition 2023	Retromobile	Paris - Paris Expo Porte de Versailles
Edition 2023	Apparel Sourcing Paris	Paris - Le Bourget
Edition 2023	SEPEM Industrie - Grenoble	Grenoble - Alpexpo
Edition 2023	Vins Des Vignerons Independants - Strasbourg	Strasbourg Evenements - Parc Expo
Edition 2023	Wine Paris & Vinexpo	Paris - Paris Expo Porte de Versailles
Edition 2023	S.I.A - Salon International De L'agriculture	Paris - Paris Expo Porte de Versailles
Edition 2023	SIAE - Aéronautique	Paris - Le Bourget

# 1. Tax and financing measures, continued



## 1. Tax and financing measures, continued



### **Postponement of tax deadlines**

The corporate tax department (SIE) remains the preferred contact for taxpayers: in the event of difficulty, it can grant them, on a case-by-case basis, time limits for the payment of their direct taxes (excluding VAT and withholding tax). This system is intended for companies affected by an interruption or restriction of their activity linked to a closure measure or when their financial situation justifies it. Requests are reviewed on a case-by-case basis.

It is possible to ask the business tax department to postpone without penalty the filing of tax returns and other similar declarations and the payment of the next direct tax due dates (corporate tax installment, payroll tax, CVAE) .

For the self-employed, it is possible to adjust the rate and installments of withholding tax at any time. It is also possible to defer the payment of installments withholding tax on their professional income from one month to the next up to three times if their installments are monthly, or from one quarter to the next if their installments are quarterly.

For monthly payment contracts, concerning the payment of the business property contribution (CFE) or the property tax (TF), it is possible to suspend it on the [impots.gouv.fr](https://impots.gouv.fr) website or by contacting the Center debit service: remaining amount will be deducted from the balance, without penalty.

To facilitate all the procedures, the DGFIP provides a model request to be sent to the business tax department.

## 2.Social measures



### The context

The health crisis exit regime remains in force until July 31, 2022. The government may adapt the health measures until this date.

The restrictions put in place at the start of 2022 have been gradually lifted.

- Discotheques were banned from welcoming the public as of December 10, 2021. This ban also applies to dance activities in establishments open to the public, such as restaurants or bars. Nightclubs were able to open again from February 16, 2022.
- The gauges have been restored from January 3, 2022 for major events: 2,000 people indoors, 5,000 people outdoors. They have been deleted again as of February 2, 2022.
- Standing concerts were banned from January 3, 2022. They were allowed again from February 16, 2022.
- In cafes and bars, consumption while standing has been banned from January 3, 2022. It has again been authorized from February 16, 2022. Similarly, consumption in stadiums, cinemas or transport has once again been permitted. authorized from February 16, 2022.

As of March 14, 2022, new restrictions are lifted:

- The “activity” vaccination pass is suspended. The Health Pass remains in force at the entrance to hospitals, retirement homes and establishments for the disabled (except in the event of an emergency), for the public and employees.
- Wearing a mask is no longer compulsory in any place, with the exception of public transport. It is still required, according to adapted procedures, on the decision of the head of the structure, in: health establishments and medico-social services and establishments, premises and places of care (medical offices, pharmacies, laboratories, etc.). Professionals carrying out interventions in the homes of the elderly or disabled must wear the mask during their interventions. Wearing a mask is strongly recommended for the following people: the elderly, immunocompromised, chronically ill and fragile, as well as for their caregivers; symptomatic people; contact persons at risk; confirmed cases, up to 7 days after their release from isolation.
- Social distancing is removed from the list of barrier gestures.

The vaccination obligation for the health and medico-social sectors remains applicable.

[Decree n°2021-1957 of December 31, 2021 amending decree 2021-699 of June 1, 2021](#)

[Decree n°2022-352 of March 12, 2022, modifying decree 2021-699 of June 1, 2021 prescribing the general measures necessary for the management of the end of the health crisis, Official Journal of 13.](#)

### **The corporate health protocol versus benchmark guide**

The latest version of the "National protocol to ensure the health and safety of employees in the workplace in the face of the Covid-19 epidemic" dates from February 28, 2022. It ceased to apply on March 14, 2022.

It is replaced by a "Reference guide to measures to prevent the risks of contamination with covid-19 outside an epidemic situation" (version of March 15, 2022).

<https://travail-emploi.gouv.fr/le-ministere-en-action/coronavirus-covid-19/article/guide-repere-des-mesures-de-prevention-des-risques-de-contamination-au-covid-19>

The Guide recalls the applicable law and aims to list all the useful links for employers and employees:

- Employee protection measures,
- Vaccinations,
- Management of contact cases and positive cases,
- Vulnerable employees,
- Reminder of the general principles of risk prevention concerning the COVID risk.

The continuity of the activity in a context of circulation, even weak or residual, of the virus is based on the respect of the following principles:

- Hygiene measures (regular hand washing, sneezing into your elbow, etc.);
- The rules for regular ventilation of the premises;
- Prevention of the risks of hand-borne contamination (regular cleaning of objects and contact points that employees are required to touch).

All of these measures are recalled in the document of general health recommendations in the context of the fight against Covid-19 from the Ministry of Health.

[https://solidarites-sante.gouv.fr/IMG/pdf/recommandations\\_covid\\_19-3.pdf](https://solidarites-sante.gouv.fr/IMG/pdf/recommandations_covid_19-3.pdf)

In any case, employees who wish to continue to wear a mask in their workplace will be able to do so.

Management of contact cases and positive cases: all the applicable rules are recalled on the ameli.fr website.

<https://www.ameli.fr/assure/covid-19/symptomes-gestes-barrieres-cas-contact-et-isolement/en-cas-de-contact-avec-une-personne-malade-du-covid-19>

It should be noted that from March 21, 2022, contact persons at risk will no longer be required to observe a period of isolation regardless of their vaccination schedule (application of barrier gestures, limitation of contact, teleworking, etc.)

Pursuant to Article L. 4121-1 of the Labor Code, companies assess the risks of exposure to the virus and implement preventive measures within the framework of internal social dialogue relating in particular to the organization of work, the layout of workplaces, and the hygiene measures to be maintained.

The "covid-19" administrative fine procedure is suspended as of March 14, 2022.

## **2. Social measures, continued**





## 2. Social measures, continued



### Partial activity under common law

The finance law for 2022 provided for the sustainability of a certain number of measures relating to partial activity in the labor code:

- Compensation for lost equivalence hours, for the sectors and jobs concerned;
- Compensation for structural overtime hours lost when they are included in the volume of an individual agreement for a flat rate in hours or a collective working time of more than 35 hours set pursuant to a convention or agreement collective;
- The rules for calculating compensable hours for employees on an annual flat rate in days;
- Compensation rules for employees on apprenticeship or professional training contracts;
- The opening of partial activity to senior executives, in the event of the temporary closure of their establishment or part of an establishment (but not in the event of a reduction in working hours);
- The benefit of partial activity for employees not subject to legal or contractual provisions relating to working hours (VRP, home workers, intermittent entertainers, models, freelance journalists, sea fishermen paid by the share, etc.).

The 2022 finance law has also extended other measures until 31/12/2022:

- The application of the minimum monthly remuneration (RMM) to part-time employees and temporary workers;
- Partial activity which is imposed on protected employees (without having to obtain their agreement), provided that it affects, to the same extent, all the employees of the company, the establishment, the service or workshop to which the person concerned is assigned or attached;
- The non-application of the rule providing for an increase in the partial activity allowance in the event of training;
- Eligibility for the partial activity scheme, employees employed on national territory by foreign companies with no establishment in France, when the employer is subject, for these employees, to the original social contributions and contributions legal or conventional and to the obligation of affiliation to unemployment insurance under French law.

The Social Security financing law provided for the extension, until 31/12/2022, of the transitional social regime of additional partial activity allowances which remain exempt from social charges (CSG/CRDS at the rate of 6.7 %). However, when the sum of the legal compensation for partial activity and the additional compensation paid by the employer pursuant to a collective agreement or a unilateral decision is greater than 3.15 times the minimum wage, the share of additional compensation paid beyond this amount is subject to social security contributions under normal conditions.

Modification of the maximum duration of authorization for partial activity: for companies submitting requests for prior authorization to place their employees in partial activity between January 1 and March 31, 2022, the periods partial activity occurring between July 1 and December 31, 2021 for the calculation of the maximum duration of authorization.

The companies that can benefit from the “zero remaining charge” for compensation for partial activity have been adjusted for January and February 2022. Changes have been made for March 2022.

## 2. Social measures, continued



### Covid 2022 by ATH : Government measures in 2022

The following can thus benefit from a partial activity allowance calculated at the rate of 70%, the following business categories:

- For January, February and March 2022.

Companies whose main activity involves welcoming the public closed administratively, in whole or in part. This category notably concerns dance halls and activities subject to restrictions as of January 3, 2022 (ERP subject to the gauges for major events, ERP subject to the obligation of seating, ERP subject to the ban on standing consumption in cafes, bars and restaurants, ERP affected by the ban on the sale and consumption of food and drink).

With the gradual lifting of restrictions, these establishments can no longer benefit from the “zero remaining charge”. The Ministry specified that the increased rates will be applicable until February 1, 2022 inclusive for ERPs subject to gauges for major events. They will be applicable until February 15, 2022 inclusive for: ERPs subject to the seating requirement, ERPs subject to the ban on standing consumption, ERPs affected by the ban on the sale and consumption of food and drinks. The Ministry also clarified that only establishments whose activity is directly affected by the ban on standing consumption can benefit from the increased rates for a partial administrative closure. And for ERPs affected by the ban on the sale and consumption of food and beverages, only employees of these establishments assigned to the sale of food and beverages can benefit from the increased rates under a partial administrative closure. .

- For January, February and March 2022.

Establishments located in a territorial constituency subject to specific restrictions on the conditions for exercising economic activity and the movement of persons taken within the framework of the state of health emergency, if they suffer, for each month of application , a drop of at least 60% in turnover (compared either to the turnover recorded during the month preceding the implementation of the restrictive measures, or to the turnover recorded for the same month in 2019).

- For January and February 2022.

The companies most affected in the protected sectors (annex 1 of decree 2020-810) and related sectors (annex 2 of decree 2020-810), if they suffer a drop of at least 65% in turnover, instead of 80 % previously. Note that the 65% limit applies from 01/12/2021.

For each month for which the employer requests to benefit from the increased rates, the condition of the loss of turnover is assessed:

- Either in relation to the turnover recorded for the same month in 2020,
- Either in relation to the turnover recorded for the same month in 2019,
- Either by comparing the turnover achieved during the previous 6 months and the turnover for the same period in 2019,
- Either in relation to the average monthly turnover achieved in 2019,
- Or, for companies created after June 30, 2020, compared to the average turnover achieved between the date of creation of the company and June 30, 2021.

Companies in related sectors must also demonstrate a loss of turnover of at least 80% between March 15 and May 15, 2020, compared to either turnover observed during the same period of the previous year, or at Average monthly turnover for the year 2019 brought back over 2 months.

## 2. Social measures, continued



Compensation in January and February 2022				
	General case	Highly impacted sectors and related sectors	Highly impacted sectors and related sectors with drop in turnover in 2021 or 2022	Total or partial administrative closures, Territorial health restrictions
<b>Employee compensation</b>	- 60% of the reference gross hourly remuneration retained within the limit of 4.5 SMIC  - Minimum of € 8.37 per hour since 01/01/22 *	- 60% of the reference gross hourly remuneration retained within the limit of 4.5 SMIC.  - Minimum of € 8.37 per hour since 01/01/22 *	- 70% of the reference gross hourly remuneration retained within the limit of 4.5 SMIC  - Minimum of € 8.37 per hour since 01/01/22 *	- 70% of the reference gross hourly remuneration retained within the limit of 4.5 SMIC  - Minimum of € 8.37 per hour since 01/01/22 *
The net indemnity paid by the employer to the employee cannot exceed his usual net hourly remuneration				
<b>Employer compensation</b>	- 36% of the reference gross hourly compensation, retained within the limit of 4.5 SMIC.  - Minimum of € 7.53 per hour since 01/01/22 *	- 36% of the reference gross hourly compensation, retained within the limit of 4.5 SMIC  - Minimum of € 7.53 per hour since 01/01/22 *	- 70% of the reference gross hourly compensation, retained within the limit of 4.5 SMIC.  - Minimum of € 8.37 per hour since 01/01/22 *	- 70% of the reference gross hourly compensation, retained within the limit of 4.5 SMIC.  - Minimum of € 8.37 per hour since 01/01/22 *

\* The minimum remuneration applies except in the specific cases of apprentices and professionalization contracts

## 2. Social measures, continued



Compensation in March 2022				
	General case	Highly impacted sectors and related sectors	Highly impacted sectors and related sectors with drop in turnover in 2021 or 2022	Total or partial administrative closures, Territorial health restrictions
<b>Employee compensation</b>	- 60% of the reference gross hourly remuneration retained within the limit of 4.5 SMIC  - Minimum of € 8.37 per hour since 01/01/22 *	- 60% of the reference gross hourly remuneration retained within the limit of 4.5 SMIC.  - Minimum of € 8.37 per hour since 01/01/22 *	- 60% of the reference gross hourly remuneration retained within the limit of 4.5 SMIC  - Minimum of € 8.37 per hour since 01/01/22 *	- 70% of the reference gross hourly remuneration retained within the limit of 4.5 SMIC  - Minimum of € 8.37 per hour since 01/01/22 *
The net indemnity paid by the employer to the employee cannot exceed his usual net hourly remuneration				
<b>Employer compensation</b>	- 36% of the reference gross hourly compensation, retained within the limit of 4.5 SMIC.  - Minimum of € 7.53 per hour since 01/01/22 *	- 36% of the reference gross hourly compensation, retained within the limit of 4.5 SMIC  - Minimum of € 7.53 per hour since 01/01/22 *	- 36% of the reference gross hourly compensation, retained within the limit of 4.5 SMIC.  - Minimum of € 7.53 per hour since 01/01/22 *	- 70% of the reference gross hourly compensation, retained within the limit of 4.5 SMIC.  - Minimum of € 8.37 per hour since 01/01/22 *

\* The minimum remuneration applies except in the specific cases of apprentices and professionalization contracts

Compensation for partial activity for vulnerable employees and for childcare is unchanged until 07/31/2022:

- Compensation paid to the employee: 70% of the reference gross hourly compensation retained within the limit of 4.5 SMIC, with a minimum of € 8.37 per hour (since 01/01/22), except for salaried employees as a percentage of minimum wage.
- Reimbursement to the employer: 70% of the reference gross hourly remuneration retained within the limit of 4.5 SMIC, with a minimum of € 8.37 per hour (since 01/01/22), except for employees paid as a percentage of the minimum wage.

However, the Ministry of Labor has updated its FAQ on the conditions for benefiting from partial activity for childcare on February 22, 2022.

## 2. Social measures, continued



### Covid 2022 by ATH : Government measures in 2022

Situations that now make it possible to benefit from partial childcare, for employees who cannot telecommute:

- In the event of closure for health reasons of the section, class or establishment hosting the child. Proof to be produced: document sent by the school or host establishment notifying the closure for health reasons.
- In the absence of a closure measure, when the child is a contact case and subject to an isolation measure due to severe immunosuppression (no longer covers all contact cases). Proof to be produced: document from the child's reception establishment or health insurance certifying that the child is identified as a contact case and, if applicable, a sworn statement from the parent justifying the isolation of her child as suffering from severe immunosuppression.
- In the event of forced custody of a child cared for by a home childminder positive for covid-19 or case of intra-family contact (person positive for Covid-19 within the home of the childminder). Proof to be produced: document produced by the primary health insurance fund certifying that the childminder or a member of their household is positive for Covid-19.

Situations that do not allow you to benefit from partial childcare:

- The closure of the section, class or establishment receiving the child is not linked to a health reason, including in the event that mixing between classes is prohibited.
- The child contact case is subject to an isolation measure due to the parents' refusal to have him tested.
- The child contact case is subject to an isolation measure due to his incomplete vaccination status.
- The child is cared for by a "contact case" home childminder (excluding intra-family contact cases).

Only one of the two parents can benefit from the partial "childcare" activity.

The parent of a child declared positive for Covid-19 is not covered by partial activity but can benefit from derogatory daily allowances for work stoppages, without a waiting period. This compensation can only be awarded to one of the two parents provided that he cannot telework.

#### Long-term partial activity

Long-term partial activity (APLD) allows companies that have a lasting reduction in activity to reduce working hours while ensuring job retention. In this context, the State taking charge of partial activity is more important than in that of common law.

Employee compensation is 70% of the gross hourly reference salary, retained within the limit of 4.5 SMIC, with a minimum equal to the net SMIC (€ 8.37 per hour from 01/01/22) , except employees paid as a percentage of the minimum wage.

The employer's compensation is 60% of the gross hourly reference salary, retained within the limit of 4.5 SMIC, with a minimum of € 8.37 per hour since 01/01/22, except salaried employees as a percentage of the minimum wage (or application of the partial activity regime under common law if it is more favorable).

Long-term partial activity is aimed at all companies, regardless of their size or sector of activity. Its objective is to enable companies that are faced with a lasting reduction in activity, which is not likely to compromise their sustainability, to ensure the continued employment of their employees and to preserve skills. Thus the company will receive, for the hours not worked, a State allowance in return for commitments in terms of job retention and vocational training.

The reduction in activity cannot exceed 40% of the legal working time per employee, assessed over the total duration of the implementation of the system in the company. In exceptional cases, the administration may authorize a reduction of up to 50% of the legal duration.



## 2. Social measures, continued



### Covid 2022 by ATH : Government measures in 2022

Access to the APLD is conditional on the signing of a collective company agreement or an extended collective branch agreement, on the basis of which the employer draws up a unilateral document. The unilateral agreement or document must be validated by the administration.

Long-term partial activity can be set up within the limit of 24 months, consecutive or not, over a period of 36 consecutive months. The scheme is open until June 30, 2022.

As part of the resilience plan announced on March 16, 2022 by the Prime Minister, an adaptation of long-term partial activity is planned. The APLD could be mobilized for 36 months (compared to 24 months today), consecutive or not, over a reference period of 48 consecutive months (compared to 36 months currently). Negotiating APLD agreements, or drafting a unilateral APLD document, would be allowed until December 31, 2022. Employers could also adapt the terms of a unilateral agreement or document. APLD throughout its duration, by endorsements.

#### Exemptions from charges

The "Covid 2" measures of exemption and 20% payment assistance have been reactivated for type P dance halls (with fewer than 250 employees), for the employment periods of November and December 2021. Corporate officers "similar to employees" of companies eligible for the "covid 2" exemption can also benefit from a reduction in contributions and contributions of € 600 for each month for which the company manager is paid by the company.

[Decree 2021-1956 of December 31, 2021, Official Journal January 1, 2022](#)

The exemption and/or aid measures for the payment of social security contributions are also reactivated for the other companies affected by the health restrictions taken at the end of 2021, but with new terms of application. This concerns employers with less than 250 employees falling under sectors S1 (Annex 1 of Decree 2020-371 of March 30, 2020 in its version on January 1, 2021) and S1 bis (Annex 2 of the same decree), including professional sports clubs. , for the employment periods of December 2021 and January 2022.

Eligible employers benefit from an exemption from contributions and assistance with the payment of 20% of remuneration for the period, if during the month for which the exemption is applicable, they were subject to:

- Either a total ban on public reception,
- Either have observed a drop in turnover of at least 65% compared to the turnover for the same month of one of the two previous years, or compared to the average monthly turnover for the year 2019 or the year 2020, or, for companies created in 2021, in relation to the average monthly amount of turnover achieved between the date of creation of the company and August 31, 2021.

Employers only benefit from aid for the payment of 20% of remuneration, when the drop in turnover observed is at least 30% but is less than 65%.

Exemptions and aid benefit the part of the remuneration less than 4.5 times the SMIC in force for the month in question.

Exemptions and aid are only applicable to social security contributions and remuneration which are not subject, for the same periods, to compensation under the "reinforcement" aid.

Corporate officers, assimilated employees, of eligible companies benefit from a reduction in contributions of € 600 for each month for which one of the following conditions is met:

- Either a total ban on public reception,
- Either drop in turnover of at least 65% of turnover (same methods of comparison).

## 2. Social measures, continued



This reduction is € 300 for each month of eligibility, when the drop in turnover observed is at least 30% but is less than 65%.

Corporate officers are eligible for the reduction in contributions when the company of which they are officers has paid them remuneration for the month of eligibility.

Type P dance halls (with less than 250 employees) benefit from exemptions and payment assistance, according to these new terms, for periods of employment from January 2022.

[Decree No. 2022-170 of February 11, 2022 \(OJ of 13\).](#)

In addition, the Social Security Financing Act for 2022 provides that the balance of the amount of “Covid 2” and “Covid 3” payment aid may be charged to the social security contributions and contributions due for the year 2022.

The cumulative amount of exemptions and payment aids received by the employer under “Covid 1”, “Covid 2” and “Covid 3” exemptions and payment aids cannot exceed € 2,300,000. This amount is € 345,000 for employers whose main activity is in the fisheries and aquaculture sector and € 290,000 for those whose main activity is in the primary agricultural production sector.

This ceiling includes other aid falling into the same category of European aid, including: solidarity funds, tax exemption, etc. It should be noted that this category does not include, in particular, loans guaranteed by the State and partial activity. .

For companies that are part of a group, the ceiling is assessed at the level of the consolidated Group (Holding and controlled entities).

For exemptions and assistance with the payment of contributions declared since August 1, 2021, this ceiling is no longer applicable, subject to conditions. This concerns all the exemptions and payment aid to which employers have been eligible for periods of current employment from February 1, 2020 and declared until June 30, 2022.

### **Assistance in hiring apprentices or employees on professional training contracts**

All employers (companies and associations), excluding the non-industrial and commercial public sector, can benefit from the exceptional aid. However, employers with at least 250 employees must respect a work-study quota.

The aid is granted for apprentices and employees on a professionalization contract preparing for a diploma (or a title for professional purposes) equivalent, at most, to the “Master” level (Bac +5). It is specified for the professionalization contract that the young person must be under 30 on the date of conclusion of the contract.

For employees on a professionalization contract, assistance is available in particular to employees preparing a professional qualification certificate.

Hires must be made between July 1, 2020 and June 30, 2022 to qualify for exceptional assistance.

The amount of exceptional aid paid for the first year of performance of the contract is:

- € 5,000 maximum for a work-study student under 18;
- € 8,000 maximum for a work-study student aged 18 and over.

The amount is prorated in the event of unpaid absence.

## 2. Social measures, continued



### Hiring assistance for long-term job seekers

All employers under private law and public industrial and commercial establishments subject to funding for continuing vocational training can benefit from this aid.

The aid applies to all contracts concluded between November 1, 2021 and December 31, 2022.

This concerns professionalization contracts aimed at preparing a diploma or professional title equivalent to at most a "Master" level (bac +5), or a certificate of professional qualification.

The contract must be concluded with a jobseeker registered for at least 12 months during the last 15 months, and provided that he has not carried out any professional activity or a professional activity not exceeding 78 monthly hours.

For contracts concluded between November 1, 2021 and June 30, 2022, the jobseeker must be at least 30 years old. As of July 1, 2022, this age requirement will no longer apply.

This aid, of an amount at most equal to € 8,000, is managed by Pôle emploi. It is granted for the 1st year of performance of the contract and is paid from the 1st month following the transmission of the award decision, then quarterly.

The benefit of the aid is subject to the submission of the contract by the skills operator to the minister responsible for vocational training.

Equivalent aid is also granted to employers for hiring certain job seekers under a temporary professional integration contract (CIPi) or a temporary professional development contract (CDPI) (temporary work sector), for contracts entered into between January 1, 2022 and December 31, 2022.

### Frank jobs

Are eligible private law companies up to date with their tax and social obligations, having not carried out an economic redundancy on the position filled by a free job in the 6 months preceding the hiring.

The company must maintain the employee in its workforce for 6 months and must not have benefited from any other state aid for the same hiring.

The employee's employment contract must be for an indefinite period (CDI) or a fixed term (CDD) of at least 6 months. The employment contract must be concluded no later than December 31, 2022.

The hired employee must reside in a priority district of the city policy and have the status of job seeker or have joined a CSP or be a young person followed by a local mission. These conditions are assessed on the date of signature of the contract.

The aid, for a full-time employee, is:

- € 5,000 per year for 3 years for permanent employment,
- € 2,500 per year for 2 years for a fixed-term contract of at least 6 months.

It is paid semi-annually by Pôle emploi on the basis of a certificate of attendance sent by the employer. In the event of termination of the employment contract or part-time employment, the aid is calculated on a pro rata basis.

The aid application must be submitted to Pôle emploi within 3 months of the date of signature of the employment contract.

## Derogatory work stoppages COVID

The rules relating to the payment of daily social security allowances and the employer supplement have been adjusted for the compensation of sick leave in connection with Covid-19.

The work stoppage is established by the health insurance after declaration online via the teleservice set up for this purpose by the National Health Insurance Fund: [declare.ameli.fr](https://declare.ameli.fr).

For compensation by social security: the conditions for opening the right to IJSS are not applicable, the waiting period of 3 days is not applicable and the stops are not taken into account in the calculation of the maximum durations payment of the IJSS. These measures apply until 31/12/2022.

The additional legal compensation from the employer is made: without condition of seniority and without waiting period of 7 days. The durations of compensation during the twelve months prior to the start date of the work stoppage concerned and the durations of compensation under this stoppage are not taken into account for the calculation of the total duration of compensation. during the twelve month period. These provisions also apply to employees working from home, seasonal employees, intermittent employees and temporary employees. These measures apply until 31/07/2022.

Covid work stoppages concern employees who are unable to continue working, including remotely, for one of the following reasons:

- The insured presents symptoms of Covid-19 infection or presents a positive result to a self-test, provided that he has a detection test carried out within two days of the start of the work stoppage (work stoppage of 4 days maximum).
- The insured person presents the result of a detection test concluding that there is contamination by covid-19 (complete vaccination regimen isolated for a maximum of 7 days, incomplete vaccination regimen isolated for a maximum of 10 days).
- The insured is in contact with his child under 16 positive for Covid 19.
- The insured returning from a trip abroad requires a period of isolation.

## 2. Social measures, continued



**MINISTÈRE DES SOLIDARITÉS ET DE LA SANTÉ**  
Liberté Égalité Fraternité

### LES RÈGLES D'ISOLEMENT

**Je suis complètement vacciné ou j'ai moins de 12 ans\*** | **Je ne suis pas vacciné ou pas complètement**

**JE SUIS POSITIF** | **JE M'ISOLE PENDANT 7 JOURS** | **JE M'ISOLE PENDANT 10 JOURS**

Je peux réduire mon isolement à 5 jours si j'ai un test antigénique ou RT-PCR négatif si je n'ai plus de symptômes depuis 48h.

Je peux réduire mon isolement à 7 jours si j'ai un test antigénique ou RT-PCR négatif si je n'ai plus de symptômes depuis 48h.

**PAS D'ISOLEMENT**  
Mais j'applique strictement les gestes barrières.

**JE SUIS CAS CONTACT**  
Je réalise un test antigénique ou RT-PCR ou un autotest 2 jours après avoir appris que j'ai été en contact avec une personne testée positive.  
Si l'un de mes tests est positif, je deviens un cas et je m'isole.\*\*

21/03/2022

\* Pour les enfants de moins de 3 ans, se référer au protocole spécifique des établissements d'Accueil du Jeune Enfant.  
\*\* Si mon autotest ou mon test antigénique est positif, je dois confirmer le résultat par un test RT-PCR.

## 2. Social measures, continued



### The catering premises

In order to limit the risks of contamination linked to covid-19, the employer may temporarily organize meal breaks elsewhere than in the premises or in the location dedicated to catering, and possibly in premises assigned to the work (at the exclusion of premises involving the use or storage of hazardous substances or mixtures), when the configuration of the premises or the usual catering location does not guarantee compliance with the rules of physical distancing. .

These provisions apply from January 27, 2022 until April 30, 2022. Depending on the evolution of the health situation, they may be extended by decree until July 31, 2022 at the latest.

Decree 2022-61 of January 25, 2022, JO of 26

### Occupational medicine

It is possible for occupational physicians to postpone medical visits to monitor the state of health of employees, except for those that they consider essential to maintain. The postponement of the medical examination does not constitute an obstacle, where applicable, to hiring or returning to work.

Are concerned:

- Medical visits whose normal deadline occurs between December 15, 2021 and April 30, 2022 which may be postponed for up to one year from this deadline.
- Visits already postponed in application of the previous postponement mechanism, the new deadline of which should have taken place between December 15, 2021 and April 30, 2022, which may again be postponed for a maximum of 6 months from this deadline.

[Law 2022-46 of January 22, 2022, strengthening the tools for managing the health crisis and modifying the public health code, art. 10, OJ of 23.](#)

[Decree 2022-418 of March 24, 2022, JO of 25](#)

### Financial assistance for the self-employed

Self-employed workers, including micro-entrepreneurs, in the hotel, restaurant, nightlife, event and travel agency sectors whose activity has been particularly affected by the health situation ( more than 50% loss of turnover) can apply to Urssaf for exceptional financial assistance (AFE), under the social action which falls within the competence of the Council for the Social Protection of Independent Workers (CPSTI). The amount of aid may be adapted according to the fragility of the situation.

Self-employed workers and micro-entrepreneurs can apply for it on [www.urssaf.fr](http://www.urssaf.fr) or [www.secu-independants.fr](http://www.secu-independants.fr) (self-employed workers) and [www.autoentrepreneur.urssaf.fr](http://www.autoentrepreneur.urssaf.fr) (micro-entrepreneurs). The aid is open to self-employed workers and micro-entrepreneurs who do not benefit from the fixed cost coverage scheme and who suffer a loss of activity comparable to that which gives right to this scheme.

<https://www.secu-independants.fr/action-sociale/demander-une-aide/>



### Arrangements for the holding of assemblies as well as of boards of directors and other meetings of collegial governing bodies

The provisions for meetings that cannot be held in person due to the covid-19 epidemic were applicable from March 12, 2020 to September 30, 2021. They have not been renewed since.

Consequently, since October 1, 2021, meetings must be held in accordance with the statutory provisions concerning:

1° meetings must be held in accordance with the provisions of the articles of association concerning:

- The rules for calling and informing
- The rules of participation and deliberation Les règles de convocation et d'information

2° the meetings of the collegiate governing bodies must take place in accordance with the provisions of the articles of association.

(Ordinance 2020-321 of March 25, 2020, JO of 26 and Ordinance 2020-1497 of December 2, 2020, JO of 3)

(Decree 2020-418 of April 10, 2020, JO of 11 and Decree 2020-925 of July 29, 2020, JO of 30,)

(Decree 2020-1614 of December 18, 2020, JO of 19) (Decree 2021-255 of March 9, 2021, JO of 10)

(Law 2021-689 of May 31, 2021)

The law strengthening the tools for managing the health crisis provides:

- that an ordinance to be taken within 3 months will simplify the conditions under which **assemblies and collegial governing bodies** meet and deliberate and will set the rules relating to these assemblies or collegial governing bodies
- that from January 23, 2022 and until July 31, 2022, without a clause in the articles of association or internal regulations being necessary or being able to oppose it, and whatever the subject of the decision, the members of **the collegial administrative, supervisory or management bodies** participating by telephone or audiovisual conference allowing their identification and guaranteeing their effective presence are deemed to be present. These means transmit at least the voice of the participants and must satisfy technical characteristics allowing the continuous and simultaneous retransmission of the deliberations. The law also provides that its decisions may be taken by written consultation of its members under conditions ensuring collegial deliberation.
- that from January 24, 2022 and until July 31, 2022, without a clause in the articles of association or internal regulations being necessary or being able to oppose it, the body competent to convene **the general meeting of an agricultural cooperative** or its delegate may decide, taking into account the health crisis, that the members of the assembly who participate by a telephone or audiovisual conference allowing their identification are deemed present. May attend by the same means, other persons having the right to attend the meetings of the meeting. The technical means implemented must transmit at least the voice of the participants and satisfy technical characteristics allowing the continuous and simultaneous retransmission of the deliberations.

(Law n°2022-46 of January 22, 2022, JO of 23)

## 3. Legal measures





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