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Tax



November 2023

The professional prevention account

The "Compte professionnel de prévention" (C2P) enables employees exposed to certain occupational risk factors to accumulate points to finance training for a less-exposed job, a move to part-time work, early retirement or, from 1st September 2023, a retraining project for a job not exposed to occupational risk factors.

Employers and employees concerned

All private-sector employers, whatever their size, must implement the scheme. This applies to employees who are exposed to one or more risk factors more than certain thresholds, as defined by law.

Excluded from the scheme are employees with an employment contract of less than 1 month, employees of private employers and employees affiliated to a special pension scheme that takes account of arduous work.

Six risk factors are included in the scope of C2P.

These are: night work, activities carried out in a hyperbaric environment, work in successive alternating shifts, extreme temperatures, noise and repetitive work at a constrained pace.

Four other risk factors are excluded from the professional prevention account: manual handling of heavy loads, awkward postures, mechanical vibrations and dangerous chemical agents.

Employees exposed to one of these 4 risks will be able to take early retirement on grounds of permanent disability linked to arduous work, subject to certain conditions. In addition, since 1st September 2023, employees exposed to ergonomic risks have had special access to the transitional CPF with a view to retraining in a profession not exposed to occupational risks.

Assessing thresholds

Assessing the risk factors and thresholds set by decree requires a very good technical knowledge of the trades.

It is the employer's responsibility to make this assessment in the light of working conditions.

Exposure thresholds combine 2 criteria: intensity and duration, calculated over the year. They are assessed after the application of collective and individual protection measures.

For example, for night work, an employee acquires points if he has worked 1 hour between 24:00 and 5:00 more than 100 times a year (see attached table).

The assessment of arduous work factors may be based on standard reference frameworks defined at the level of the professional branches (the corresponding reference frameworks are available on the website of the Ministry of Labour).

An employer who applies an industry standard to determine an employee's exposure is presumed to be acting in good faith.

Acquiring and using points in the arduous work account

From 1 st September 2023, the number of points acquired on the C2P will be proportional to the number of exposures.

Exposed employees acquire 4 points per year for exposure to one risk factor, 8 points for exposure to two risk factors, 12 points per year for exposure to three risk factors, etc. If the year is incomplete, they acquire 1 point per 3-month period for one risk factor (2 points for exposure to two risk factors or 3 points for exposure to three risk factors). The number of points is doubled for employees born before 1956. From 1 September 2023, there is no longer a ceiling on the number of points acquired.

- The first 20 points can only be used to finance training for a job with less or no exposure to arduous work (1 C2P "training" point entitles the CPF to €500).

However, for employees born before 1960, there is no training obligation (for those born between 1960 and 1962, 10 points are allocated to the "training reserve"). From 1 st September 2023, employees must receive prior support from a professional development adviser (CEP).

- Points can be used to finance a move to part-time work: 10 points generate additional pay to compensate for a move to part-time work for 4 months. The maximum number of C2P points that can be used to finance a reduction in working hours before the age of 60 is set at 80 points.

- Points can also be used to finance early retirement (minimum age 55): 10 points entitle you to 1 additional quarter of insurance for retirement.

- From 1 September 2023, points can also be used to finance professional retraining: 1 C2P point entitles the employee to €500 to finance training (or skills assessment or VAE) and, where applicable, pay during retraining leave. The employee can release the "training reserve" of 20 points and use them to finance his or her career change project. The employee must receive prior support from a CEP operator.

Each year, the managing body informs the employee of the points acquired in respect of the previous year.

Employees can request to use their points via the website dedicated to arduous working conditions.

The points acquired are retained in the event of a change of employer or a period of unemployment, until retirement.

The employer's obligations

Reporting via DSN

Employers must use the DSN to indicate the occupational risk factors to which their employees have been exposed above the thresholds. For employees present throughout the year, the declaration is made in the last DSN of the year (to be submitted on 5 or 15 January N+1). For contracts ending during the year, the declaration is made in the DSN corresponding to the month in which the employee leaves the company.

Employers may rectify their declarations up to 15 April of year N+1 (or 5 April depending on the date of submission of the DSN). If the rectification is favourable to the employee, it may be made within the 3-year period.

Risk assessment document It must be supplemented, in the appendix, with collective data useful for assessing individual exposure and the proportion of employees concerned. Failure to draw up or update the single document as required is punishable by a 5th class fine (€1,500 for individuals). The obligation to negotiate Companies with at least 50 employees, or belonging to a group with at least 50 employees, must negotiate a collective agreement or, failing that, draw up an action plan to prevent arduous work if they employ at least 25% of exposed employees. Companies with more than 50 employees, or belonging to a group with more than 50 employees, which have an accident at work and occupational illness (AT/MP) rate of more than 0.25 (number of accidents at work and occupational illnesses/workforce) must also negotiate. **Financing the scheme** The professional prevention account is managed by the occupational injury and disease branch of the Caisse nationale d'assurance maladie. Expenses arising from the occupational health and safety account are no longer covered by a contribution payable by the employer.

Checking the arduous work account

The managing bodies may carry out documentary or on-site checks. Following the inspection, the number of points acquired may be adjusted. The employer may also be ordered to pay a financial penalty (50% of the monthly social security ceiling for each employee concerned).

Adjustments may be made during the 3 calendar years following the end of the year in respect of which points should have been credited to the account. If an employee does not agree with the number of points credited to their account, they must complain to their employer before taking their case to the fund.

The employee can only take action during the 2 calendar years following the end of the year in question.

The Ministry of Labour has set up a system to enable employees and employers to find out more about the professional prevention account:

- One telephone number: 3682,
- A website: compteprofessionnelprevention.fr

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Occupational risk factors	I		
	Action or situation	Minimum current	Minimum duration
Activities carried out in a hyperbaric environment as defined in Article R. 4461-1 of the Labour Code	Interventions or work	1200 hPa	60 interventions or works per year
Extreme temperatures	Temperature less than or equal to 5°C or at least equal to 30°C		900 hours per year
Noise referred to in Article R. 4431-1 of the Labour Code	Noise exposure level of at least 81 decibels over an 8-hour reference period		600 hours per year
	Exposure to a peak sound pressure level of at least 135 decibels		120 times a year
Night work under the conditions set out in articles L. 3122-2 to L. 3122-5 of the Labour Code	One hour's work between midnight and 5 a.m.		120 nights per year until 31/08/2023 and 100 nights per year from 01/09/2023 (i.e. an annual threshold of 113 nights for an employee present throughout 2023)
Alternating shifts	Successive alternating shifts involving at least one hour of work between midnight and 5 a.m.		50 nights a year until 31/08/2023 and 30 nights a year from 01/09/2023 (i.e. a threshold of 43 nights per year for an employee present throughout 2023)
Repetitive work characterised by the performance of work involving the execution of movements repeated use of all or part of the upper limb, at high frequency and at a constrained pace	Cycle time less than or equal to 30 seconds: 15 or more technical actions		900 hours per year
	Cycle time greater than 30 seconds, variable cycle time or no cycle time : 30 or more technical actions per minute		



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