

Dear client,

The French Government has announced a series of business support measures, including the deferral of social security and tax payments and an exceptional and massive partial activity mechanism.

This deferral already concerns the installments due today, 16 March 2020.

• **Payment of social security contributions**

The payment of the social instalments of 16 March are postponed without justification, without formality and without penalty, for all companies that wish to postpone these payments.

- Employers with an URSSAF due date on the 15th of the month, may defer all or part of the payment of employee and employer contributions due on 15 March (deferred to 16 March). The deferral of payment is fixed at 3 months, pending future measures. No penalty will be applied.
 - If the registered social declaration (DSN) has not been filed yet, it is possible to modulate the SEPA direct debit accompanying the filing of the declaration in order to reduce or completely cancel the payment of social contributions (employee and employer's part).
 - If the DSN declaration has already been filed, it is possible to modify the payment that has been entered in the DSN by following the procedure indicated [here](#). The modification must be made without delay and no later than noon on Thursday, March 19.
 - If the contributions are paid by bank transfer, and not by direct debit, it is possible to change the amount of the transfer or not to make a transfer at all.
- Employers whose due date for the payment of contributions is on the 5th of the month, will be able to modulate the payment of their due date of April 5, 2020. The companies concerned must therefore ensure that direct debits or bank transfers are not made, by notifying their usual operators as soon as possible.

More detailed information is available at the following link:

<https://www.economie.gouv.fr/mesures-exceptionnelles-urssaf-et-services-impots-entreprises>

With regard to self-employed workers, the Government is introducing the possibility of requesting an advance payment of the annual regularization in order to obtain a recalculation of contributions consistent with the health of the company and to obtain a new schedule for the payment of provisional contributions.

• **Payment of tax installments**

A deadline for payment of the taxes due can be requested using the application form provided by the administration, to be sent to the usual tax office. The request can be sent by e-mail.

The application **template** is available as an **attachment to this e-mail**, or at the following address: <https://www.impots.gouv.fr/portail/node/13465>

The following 16 March deadlines are already concerned:

- the tax on salaries paid in February (monthly dues) using the provisional payment form No. 2501;
- the advance payment of corporate income tax (CIT) and the social contribution on the 3.3% corporate income tax using the advance payment form No. 2571 ;
- the balance of the corporate income tax and the social contribution on the 3.3% tax using the balance form No. 2572, if your fiscal year ends on November 30, 2019.

Depending on the situation you find yourself in, your next action will be as follows:

- If your declaration has not been filed yet, you should file the declaration by reducing or completely cancelling the amount to be paid.
- If your declaration has already been filed but the payment has not been made yet, the French Tax Authority (DGFIP) recommends that you stop the direct payment by your bank.
- If the payment has already been made, the French Tax Authority has announced that companies can request its reimbursement. You can contact your usual Tax Service (SIE) as soon as you have established that the tax has been paid.

We will keep you informed as concerns the next tax due dates.

- **Partial unemployment**

The Government has announced the introduction of new provisions to facilitate and improve partial unemployment, including an employer's compensation of 84% of net wages.

The official texts relating to these measures have not yet been published.

We will keep you informed on any new information on this issue.