

For a faster read, we have used red font for all new explanations and differences as compared to our 2024 fact sheet: contribution rates, ceilings, and payment deadlines

REMINDERS ABOUT YOUR MEMBERSHIP

CRPN membership is compulsory for salaried air crew members with ongoing employment in civil aviation on as their main occupation and assigned to a home base in France.

A pre-hiring declaration (“declaration préalable à l’embauche”/ DPAE) must be submitted as a compulsory prerequisite for any work in aviation.

It is required in order for air crew staff to be covered for aviation risks, including in the event of an air accident (it can be entered online or using a printed form).

CONTRIBUTIONS

Contributions are paid into three funds: the Retirement pension fund (“Fonds de retraite”), the Insurance fund (“Fonds d’assurance”), and the Top-up fund (“Fonds de majoration”).

These must be calculated and paid across the board for all air crew staff.

Retirement pension fund contributions are adjusted each year at a variable rate (contribution adjustment factor).

YOUR CONTRIBUTION BASIS

Your contribution basis is determined pursuant to article L.6527-4 of the French transportation code:

“...contributions shall be calculated on the basis of gross salary, from which payments in connection with ground operations unrelated to air crew duties, along with compensation for business and professional expenses, have been deducted”

The CRPN contribution basis is calculated using the same components as the social security contribution basis set forth by article L. 242-1 of the French Social Security code, with the following exclusions:

- ◆ All compensation for professional (meals, transportation, housing, telephone, cleaning, temporary base transfers, etc.) or business expenses,
- ◆ All severance payments (due to dismissal/layoff, contractual termination (“rupture conventionnelle”), or termination with a settlement agreement (“rupture transactionnelle”),
- ◆ All specific statutory or contractual severance payments awarded to staff whose contract is terminated pursuant to articles L. 6521-4 and L. 6521-5 of the French transportation code.

The specific flat-rate deduction (“deduction forfaitaire spécifique”/ DFS) which can be applied to the Social Security contribution basis is not applicable to the CRPN contribution basis. As a reminder, the DFS is a

deduction that is applied to the Social Security basis, to which all compensation for professional and business expenses has been added back in. However, all of this compensation is excluded from the CRPN contribution basis (see articles L. 6527-4 of the French Transportation Code and R. 426-5 of the French Code of Civil Aviation).

Example:

In January, an air crew member draws 2,500 € in gross salary and 190 € in compensation for professional expenses (corresponding to 10 meals at a cost of 19 € each):

If the employer does not apply the DFS :

- ◆ The Social security basis will amount to 2,500 € (gross salary); the 190 € in compensation for professional expenses is fully deductible under French Social Security rules;
- ◆ The CRPN basis will amount to 2,500 € (gross salary), with all compensation for professional expenses being fully deductible under CRPN rules.

If the employer applies the DFS :

- ◆ The Social security basis will amount to $(2,500 + 190) - ((2,500 + 190) \times 30\%)$, which comes to 1,883.00 €: all compensation for professional expenses must be added back into the basis before the 30% deduction is applied;
- ◆ The CRPN basis will amount to 2,500 €: the compensation for professional expenses is fully deductible from the basis and the 30% specific flat-rate deduction (DFS) cannot be applied.

By Board decision, the types of professional or business expense compensation which are excluded in full from the CRPN contribution basis are determined using the rules set forth by French Social Security law for professional and business expenses with regard to the social security basis, whether or not these expenses are deductible under French Social Security law.

APPLICABLE REDUCTIONS OR EXEMPTIONS

Since 2021, the general reduction in employer's contributions on wages lower than 1.6 times the French minimum monthly wage (SMIC) under article L.241-13 of the French Social Security Code is extended to CRPN'S contributions.

It's the same for the contribution exemption benefiting employers located in Overseas France applicable to CRPN, for staff working only on these routes and assigned to locations in one of these departments or collectivities. This is the LODEOM exemption set forth under article L. 752-3-2 of the French Social Security Code.

To learn more, please refer to our website, in particular our fact sheet on professional and business expense compensation

<https://www.crpn.fr>

Use your mobile device to download a free app and scan the QR code below.



SALARY LIABLE TO CONTRIBUTIONS

		Your salary liable to CRPN contributions amounts to
Employment in France		SBP ¹ For the OCTs in Pacific francs: SBP ¹ = (S1 x 0.00838)
Employment in another country	Countries applying European regulations	SBP ¹
	Other countries	SBP ¹ = (S ² x equivalency weighting factor ³) + 0.6 PASS ⁴ (optional*) * Additional ceiling for 2025: 2,355 € / month

APPLICABLE CEILINGS

Contribution-liable earnings are taken into account from the 1st euro.

Salary subject to retirement pension fund and insurance fund contributions is capped at 8 PASS⁴. This means that the contribution bases for these two funds must be identical.

However, salary subject to top-up fund (Fonds de majoration) contributions is capped at 1 PASS⁴. This means that contributions will be payable on your full salary if it is below 1 PASS, or up to this ceiling if your salary is above that amount.

N.B.: As is done for Urssaf and Agirc-Arrco, the ceiling must now be lowered to take account of any periods of unpaid absence. The calculation must be based on calendar days (31* for months with 31 days, 28* or 29* for the month of February, and 30* for months with 30 days).

However, the ceiling cannot be lowered based on employment percentage².

N.B.: as of January 1st, 2017, ceilings can only be adjusted in real time. Before that date, you could choose between real-time and yearly adjustments. Real-time adjustments are made from one pay period to the next by totaling all compensation that has been paid since the 1st day of the year each time contributions fall due, and

1 SBP = gross yearly salary, capped at:

- 8 PASS for contributions to the retirement pension fund and to the insurance fund ;
- 1 PASS for contributions to the top-up fund (“fonds de majoration”)

2 S = gross salary in local currency 3 Equivalency weighting factor = change rate as of 31/12/2024 from local currency to euros

4 PASS = France’s yearly Social security ceiling (1 PASS = 47,100 € ; 8 PASS = 376,800 €)

5 The current rules regarding part-time employment cannot be transposed to air crew members in civil aviation due to lack of an application decree

calculating contributions on the portion of that total that does not exceed cumulative ceilings for the total employment period. This means that contributions calculated up to the yearly caps must be adjusted on a monthly basis.

CONTRIBUTION RATES

Standard contribution rates

Fund	Yearly ceiling	Total	Employer share	Employee share
Retirement pension (*)	8 PASS¹ = 376 800 € or 31 400 € per month	23,64 %	15,13 %	8,51 %
Insurance		0,10 %	0,05 %	0,05 %
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Top-up (**)	1 PASS¹ = 47 100 € or 3 925 € per month	1,08 %	0,54 %	0,54 %
		0,40 %	0,39 %	0,01 %

(*) contribution rate = 21.30 % (7.668 % employee share and 13.632 % employer share) with an adjustment factor of 111 %

(**) 2 contribution rates applicable from 2024 to finance new benefits of supplement Fund

Topped-up contribution rates

(only possible for air crew members working in testing and receipt, professional parachutists, and contracted air crew members in civil defense)

Fund	Yearly ceiling	Total	Employer share	Employee share
Retirement pension (*)	8 PASS¹ = 376 800 € or 31 400 € per month	35,47 %	22,70 %	12,77 %
Insurance		0,10 %	0,05 %	0,05 %
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Top-up (**)	1 PASS¹ = 47 100 € or 3 925 € per month	1,08 %	0,54 %	0,54 %
		0,40 %	0,39 %	0,01 %

(*) contribution rate = 21.30 % (7.668 % employee share and 13.632 % employer share) with an adjustment factor of 111 %

(**) 2 contribution rates applicable from 2024 to finance new benefits of supplement Fund

PAYING CONTRIBUTIONS

Frequency of payment :

- ◆ If the employer has more than 10 air crew members, contributions are payable on a monthly basis;
- ◆ If the employer has fewer than 10 air crew members, contributions can be paid on a quarterly basis.

Date payable :

Payments must be received by CRPN by the 25th of the month immediately following the period (month or quarter) on which they are based.

Late penalties (article D.6527-71 of the French transport code):

Any payments which are not made by their deadline are subject to late penalties, which are the same percentage of the amount due as under France’s general Social security scheme. This percentage is set forth by articles R.243-18 et seq. of the French Social security code.

A 5 % late penalty is applied to contributions that have not been paid by their due date.

This penalty is increased by 0.20 % of the amount of contributions due for each month or partial month past their due date.

It is within the board of directors’ statutory powers on fund operations to grant total or partial forgiveness for any late penalties.

This decision-making authority is delegated to the Chairperson when late penalties do not exceed 4,000 and to the Director when they do not exceed 2,000 €.

How to pay:

Contributions must be paid by SEPA direct debit or bank transfer.

SEPA direct debits are only authorised for DSN declarants, **and only if your payroll report allows you to set this up.** You must **also** contact us beforehand to sign a direct debit mandate.

If you opt for bank transfer, contributions must be paid by bank transfer to CRPN's account with Société Générale.

- ◆ International bank account number (I.B.A.N. and B.I.C.)

IBAN						BIC
FR76	3000	3039	0000	0673	4101 944	SOGEFRPP

You will need to give your bank specific instructions **for your SEPA transfer to be credited to CRPN’s account with a value date of the “25th”** (the value date appearing on CRPN’s notice of credit is taken into account).