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	CRPNPAC reporting instructions	

Background information/ CRPNPAC rules

CRPNPAC, France’s retirement pension fund for professional air crew members in civil aviation, administers a retirement pension scheme which is supplementary to the basic schemes for salaried workers. It is regulatory, compulsory, and autonomous in nature, and works on a pay-as-you-go basis.

This means that, unlike most salaried workers, salaried professional air crew members who are based in France are not members of AGIRC ARRCO. Instead, they are required to pay contributions to CRPNPAC for their supplementary retirement pension.

CRPNPAC has its own rules which are essentially derived from the legislative and regulatory instruments provided by the French transportation code along with the French code of civil aviation. It does not differentiate between executive and non-executive employees (employees with or without “cadre” status) with regard to pension entitlements.

Source: articles L6527-1 and seq, R6527-1 and seq and D6527-10 and seq of the French transport code.

To learn more: www.crpnp.fr

Processing using the NEODeS standard

CRPNPAC processes identifying information that is submitted through the DSN reporting system in order to register contributions and credit pension entitlements to members’ accounts.

Accurate processing is dependent on the quality of the data we receive and submitters’ compliance with applicable reporting rules.

CRPNPAC-specific blocks, sections, and values are listed below.

This information goes hand-in-hand with all currently applicable rules, which are presented in the factsheets available for download on www.crpnp.fr.

Any reporting errors must be corrected on subsequent DSNs.

For quality assurance purposes, CRPNPAC may ask you to check the payroll reporting structures we have received at any time.

- **The “Versement organisme de protection sociale” (Social protection provider payment) block - S21.G00.20 »**
 - Section S21.G00.20.001 – “Identifiant Organisme de Protection Sociale” (Social protection provider identification number):
 - ✓ **78542230400291** (CRPNPAC’s SIRET number)
 - Section S21.G00.20.005 – “Montant du versement” (Payment amount):
 - ✓ Amount paid in XXXX.XX format
 - Section S21.G00.20.010 – “Mode de paiement” (Payment method): three values are possible
 - ✓ **01** - check
 - ✓ **02** – bank transfer
 - ✓ **06** – payment made by another payer
 - Section S21.G00.20.012 – “SIRET Payeur” (Payer’s SIRET number):
 - ✓ SIRET for the payer’s place of business when one place of business delegates payment of its contributions to another place of business

- **“Bordereau de cotisation due” (Statement of payable contributions) block - S21.G00.22 »**
 - Section S21.G00.22.001 – “Identifiant Organisme de Protection Sociale” (Social protection provider identification number):
 - ✓ **78542230400291** (CRPNPAC’s SIRET number)
 - Section S21.G00.22.005 – “Montant total de cotisations” (Total amount of contributions):
 - ✓ Amount of contributions payable in XXXX.XX format

- **“Contrat (contrat de travail, convention, mandat)” (Contract (employment contract, agreement, assignment)) block - S21.G00.40**
 - Section S21.G00.40.003 – “Code statut catégoriel Retraite Complémentaire obligatoire” (Compulsory supplementary retirement pension category status code):
 - ✓ **98** - supplementary retirement pension with no differentiation between executive (“cadre”) and non-executive (“non cadre”) status
 - Section S21.G00.40.004 – “Code profession et catégorie socioprofessionnelle (PCS-ESE)” (Profession and socio-professional category code (PCS-ESE)): two values are possible
 - ✓ **389b** - Officers and high-level technical and commercial air crew staff in civil aviation
 - ✓ **546d** – Flight attendants
 - Section “S21.G00.40.005 - Code complément PCS-ESE” (PCS-ESE code specifier):
If PCS-ESE is reported as 389b, four values are possible
 - ✓ **C389M** – topped-up rate commercial air crew members¹
 - ✓ **C389N** – standard rate commercial air crew members
 - ✓ **T389M** – topped-up rate technical air crew members¹
 - ✓ **T389N** – standard rate technical air crew members

- If PCS-ESE is reported as 546d, two values are possible

¹ Topped-up rate contributions can only potentially apply to air crew members working in testing and receipt, professional parachutists, and contracted air crew members in civil defense

- ✓ **546dM** – topped-up rate flight attendants¹
- ✓ **546dN** – standard-rate flight attendants

- **Block S21.G00.71: “Retraite complémentaire” (Supplementary retirement pension):**
 - Section “S21.G00.71.002 - Code régime Retraite Complémentaire (Supplementary retirement pension scheme code):
 - ✓ **CRPNPAC** - France’s retirement pension fund for professional air crew members in civil aviation

- **Block S21.G00.53 “Activité” (Occupation) :** at least 2 blocks are expected :

***Important:** special rules apply to CRPNPAC days (see informational guide on Calculating CRPN days)*

For the first Occupation block “Activité - S21.G00.53”:

- Section “S21.G00.53.001 – Type”:
 - ✓ 01 – Paid employment
- Section “S21.G00.53.002 – Mesure” (Measurement):
 - ✓ Number of (full) days in XX.00 format
- Section “S21.G00.53.003 - Unité de mesure” (Unit of measurement):
 - ✓ **38** – CRPNPAC day

Same rules as for the General scheme for the days used to calculate the ceiling

For the second Occupation block “Activité - S21.G00.53”:

- Section “S21.G00.53.001 – Type”:
 - ✓ 01 – Paid employment
- Section “S21.G00.53.002 – Mesure” (Measurement):
 - ✓ Number of (full) days in XX.00 format
- Section “S21.G00.53.003 - Unité de mesure” (Unit of measurement):
 - ✓ **40** – calendar day of the period of employment used to calculate the Social Security ceiling

***Important:** special rules apply for the CRPNPAC basis (see informational guide on How to calculate your contributions)*

Do not confuse “topped-up rate1” (block 78 value 42) with “top-up fund” (block 81 value 98)

Same rules as with the General scheme for membership dates if there are back contributions or salary payments

- **Liable basis block “Base assujettie - S21.G00.78”**

- Section “S21.G00.78.001 - Code de base assujettie” (Liable basis code): two values are possible
 - ✓ **41** - CRPNPAC – Standard-rate liable basis (no upper limit)
 - ✓ **42** - CRPNPAC – Topped-up rate¹ liable basis (no upper limit)
- Section “S21.G00.78.002 - Date de début de période de rattachement” (Membership period start date):
 - ✓ Membership period start date² in DDMMYYYY format
- Section “S21.G00.78.003 - Date de fin de période de rattachement” (Membership period end date):
 - ✓ Membership period end date² in DDMMYYYY format
- Section “S21.G00.78.004 – Montant” (Amount):

¹ Topped-up rate contributions can only potentially apply to air crew members working in testing and receipt, professional parachutists, and contracted air crew members in civil defense

² Regardless of salary payment date

- ✓ Uncapped contribution basis in XXXX.XX format
- **Individual Contribution block “Cotisation individuelle - S21.G00.81”**: three blocks are expected **under liable basis block “Base assujettie - S21.G00.78”** which contains the **CRPNPAC** liable basis (basis 41 or 42 if applicable).

For the **first individual contribution block “Cotisation individuelle - S21.G00.81”**:

- Section “S21.G00.81.001 - Code de cotisation” (Contribution code):
 - ✓ **096** – CRPNPAC retirement pension fund contribution
- Section “S21.G00.81.002 - Identifiant Organisme de Protection Sociale” (Social protection provider identification number) :
 - ✓ **78542230400291** (CRPNPAC’s siret number)
- Section - S21.G00.81.003 “Montant d’assiette” (Basis amount) :
 - ✓ Contribution basis, capped for the retirement pension fund (maximum of **8** times France’s social security ceiling) in XXXX.XX format
- Section “S21.G00.81.004 - Montant de cotisation” (Contribution amount):
 - ✓ Amount of the contribution to the retirement pension fund in XXXX.XX format

***Important:** special rules apply to rates and upper limits (see informational guide on How to calculate your contributions)*

Same rules as for the General scheme when calculating and prorating upper limits, except for the employment percentage

For the **second individual contribution block “Cotisation individuelle - S21.G00.81”**:

- Section “S21.G00.81.001 - Code de cotisation” (Contribution code) :
 - ✓ **097** - CRPNPAC insurance fund contribution
- Section “S21.G00.81.002 - Identifiant Organisme de Protection Sociale” (Social protection provider identification number) :
 - ✓ **78542230400291** (CRPNPAC’s siret number)

Section “S21.G00.81.003 - Montant d’assiette” (Basis amount):

- ✓ Contribution basis, capped for the insurance fund (maximum of **8** times France’s social security ceiling, the same as the retirement pension fund basis) in XXXX.XX format
- Section “S21.G00.81.004 - Montant de cotisation” (Contribution amount):
 - ✓ Amount of the contribution to the insurance fund in XXXX.XX format

For the **third individual contribution block “Cotisation individuelle - S21.G00.81”**:

- Section “S21.G00.81.001 - Code de cotisation” (Contribution code) :
 - ✓ **098** – CRPNPAC top-up fund (“fonds de majoration”) contribution
- Section “S21.G00.81.002 - Identifiant Organisme de Protection Sociale” (Social protection provider identification number):
 - ✓ **78542230400291** (CRPNPAC’s SIRET number)
- Section “S21.G00.81.003 - Montant d’assiette” (Basis amount):
 - ✓ Contribution basis, capped for the top-up fund (maximum of **1 time France’s social security ceiling**) in XXXX.XX format
- Section “S21.G00.81.004 - Montant de cotisation” (Contribution amount):
 - ✓ Amount of the top-up fund contribution, in XXXX.XX format

If a **general decrease in employers' contributions ("RGCP")** or a **LODEOM exemption** apply, additional "Individual contribution - S21.G00.81" and "Liable basis component – S21.G00.79" blocks are expected under the **"Liable basis - S21.G00.78" block with the liable basis code "03 – Uncapped gross basis"**

For the general decrease in employer's contributions (**RGCP**):

- Section "S21.G00.79.001 - Type de composant de base assujettie" (Liable basis component type):
 - ✓ **01** - Monthly minimum wage ("SMIC") amount used to calculate the general decrease in employers' social security, supplementary retirement pension, and unemployment contributions, as well as the decrease in Family benefits contributions
- Section "S21.G00.79.004 - Montant de composant de base assujettie" (Liable basis component amount):
 - ✓ Amount of the liable basis component amount in XXXX.XX format
- Section "S21.G00.81.001 - Code de cotisation" (Contribution code):
 - ✓ **106** – General decrease in employers' supplementary retirement pension contributions
- Section "S21.G00.81.002 - Identifiant Organisme de Protection Sociale" (Social protection provider identification number):
 - ✓ **78542230400291** (CRPNPAC's SIRET number)
- Section "S21.G00.81.003 - Montant d'assiette" (Basis amount):
 - ✓ Contribution basis used for the calculation, in XXXX.XX format
- Section "S21.G00.81.004 - Montant de cotisation" (Contribution amount):
 - ✓ Amount of the decrease (**in negative numbers**) in -XXXX.XX format

Important: relief measures apply to periods of employment occurring from 2021 (see CRPN Statement on decrease in contributions from 2021)

For the **LODEOM** exemption:

- Section "S21.G00.79.001 - Type de composant de base assujettie" (Liable basis component type) :
 - ✓ **01** - Monthly minimum wage ("SMIC") amount used to calculate the general decrease in employers' social security, supplementary retirement pension, and unemployment contributions, as well as the decrease in Family benefits contributions
- Section "S21.G00.79.004 - Montant de composant de base assujettie" (Liable basis component amount) :
 - ✓ Amount of the liable basis component in XXXX.XX format
- Section "S21.G00.81.001 - Code de cotisation" (Contribution code) :
 - ✓ **110** – Exemption from employers' supplementary retirement pension contributions applicable in France's Overseas Departments (LODEOM), 130% to 220% of the minimum monthly wage (SMIC)
 - Or
 - ✓ **112** - Exemption from employers' supplementary retirement pension contributions applicable in France's Overseas Departments (LODEOM), 170% to 270% of the minimum monthly wage (SMIC)
- Section "S21.G00.81.002 - Identifiant Organisme de Protection Sociale" (Social protection provider identification number):

- ✓ **78542230400291** (CRPNPAC's SIRET number)
 - Section "S21.G00.81.003 - Montant d'assiette" (Basis amount):
 - ✓ Contribution basis used for the calculation
 - Section "S21.G00.81.004 - Montant de cotisation "(Contribution amount) :
 - ✓ Amount of the exemption (**in negative numbers**) in -XXXX.XX format
- **"No individual" reporting for CRPNPAC:** if no air crew members were paid over a given pay period, you will need to report a block "Report's destination provider identification number" – "No membership for the main month of report – S20.600.08)" (Identifiant de l'organisme destinataire de la déclaration "Absence de rattachement pour le mois principal déclaré" - S20.G00.08 » with value '96' (CRPNPAC) in the Fund Code section « Code caisse - S20.G00.08.001"

Important points

If there are quality issues with your DSN electronic payroll report, we will not be able to register contributions or credit retirement pension entitlements to members' accounts on the basis of the information you have submitted.

This means that it is very important to use CRPNPAC's expected settings and take account of all applicable rules in order to ensure that your air crew members do not miss out on any of their pension entitlements.

Example

For a pilot who worked the entire month of January, is eligible for a general decrease in employer's contributions, and whose contributions are paid to CRPNPAC by bank transfer, the declaring party will need to report the following information:

S21.G00.20 – Social protection provider payment			Values
S21.G00.20.001	Social protection provider ID number		"78542230400291"
S21.G00.20.005	Payment amount		"xx,xx"
S21.G00.20.010	Method of payment		"02"

S21.G00.22 – Statement of contributions payable			Values
S21.G00.22.001	Social protection provider ID number		"78542230400291"
S21.G00.22.005	Total amount of contributions		"xx,xx"

S21.G00.40 Contract (employment contract, agreement, assignment)			Values
S21.G00.40.003	Compulsory supplementary retirement pension category status code		"98"
S21.G00.40.004	Profession and socio-professional category code (PCS-ESE)		"389b"
S21.G00.40.005	PCS-ESE code specifier		"T389N"

S21.G00.71 Supplementary retirement pension			Values
S21.G00.71.002	Supplementary retirement pension scheme code		"CRPNPAC"

S21.G00.53 - Occupation		Values
S21.G00.53.001	Type	"01"
S21.G00.53.002	Measurement	"30.00"
S21.G00.53.003	Unit of measurement	"38"

Paid employment

Number of days (full month)

CRPNPAC day code

S21.G00.53 - Occupation		Values
S21.G00.53.001	Type	"01"
S21.G00.53.002	Measurement	"31.00"
S21.G00.53.003	Unit of measurement	"40"

Paid employment

Number of days (full upper limit)

Calendar days code for calculation of the social security ceiling

S21.G00.78 – Liabile basis		Values
S21.G00.78.001	Liabile basis code	"03"
S21.G00.78.002	Period of membership start date	"010120xx"
S21.G00.78.003	Period of membership end date	"310120xx"
S21.G00.78.004	Amount	"XX.XX"

Uncapped gross basis

Membership period start and end dates

Uncapped gross basis amount

S21.G00.79 – Liabile basis component		Values
S21.G00.79.001	Liabile basis component type	"01"
S21.G00.79.004	Liabile basis component amount	"XX.XX"

Minimum wage (SMIC) used to calculate RGCP or LODEOM

Minimum wage (SMIC) amount used to calculate RGCP

S21.G00.81 – Individual contribution		Values
S21.G00.81.001	Contribution code	"106"
S21.G00.81.002	Social Protection Provider ID No.	"78542230400291"
S21.G00.81.003	Basis amount	"XX.XX"
S21.G00.81.004	Contribution amount	"- xx.xx"

RGCP code

Decrease-eligible basis

Decrease amount (negative number)

S21.G00.78 – Liabile basis		Values
S21.G00.78.001	Liabile basis code	"41"
S21.G00.78.002	Period of membership start date	"010120xx"
S21.G00.78.003	Period of membership end date	"310120xx"
S21.G00.78.004	Amount	"XX.XX"

Standard-rate liable basis (no upper limit)

Membership period start and end dates

Standard-rate basis amount (no upper limit)

S21.G00.81 – Individual contribution		Values
S21.G00.81.001	Contribution code	"96"
S21.G00.81.002	Social Protection Provider ID No.	"78542230400291"
S21.G00.81.003	Basis amount	"XX.XX"
S21.G00.81.004	Contribution amount	"xx.xx"

CRPNPAC retirement fund contribution code

Capped retirement pension fund liable basis

Pension contribution amount

S21.G00.81 – Individual contribution		Values
S21.G00.81.001	Contribution code	"97"
S21.G00.81.002	Social Protection Provider ID No.	"78542230400291"
S21.G00.81.003	Basis amount	"XX.XX"
S21.G00.81.004	Contribution amount	"xx.xx"

CRPNPAC insurance fund contribution code

Capped insurance fund liable basis

Insurance fund contribution amount

S21.G00.81 – Individual contribution		Values
S21.G00.81.001	Contribution code	"98"
S21.G00.81.002	Social Protection Provider ID No.	"78542230400291"
S21.G00.81.003	Basis amount	"XX.XX"
S21.G00.81.004	Contribution amount	"xx.xx"

CRPNPAC top-up fund contribution code

Capped top-up fund contribution liable basis

Top-up fund contribution amount