

## iGlobal Law Annual Alert 2023 : France

Legal Change	Effective Date	Action required
<p><b>State aid for study-work contracts</b></p> <p>A State aid of EUR 6,000 per work-study contract (<i>contrat d'apprentissage et de professionnalisation</i>) concluded between January 1<sup>st</sup> 2023 and December 31<sup>st</sup> 2023 is given to any company that engages in this type of contract.</p>	January 1 <sup>st</sup> 2023	No action is required, companies have to consider this economic advantage when hire students.
<p><b>End of the tax exemption regime for partial activity scheme (<i>activité partielle</i>)</b></p> <p>The tax free regime for complementary indemnities in cases of partial activity will cease on the December 31<sup>st</sup> 2022.</p> <p>From January 1<sup>st</sup> 2023, complementary indemnities for partial unemployment will be subjected to taxes again.</p>	January 1 <sup>st</sup> 2023	For information.
<p><b>Maintaining the compensation regime for Covid related work absences</b></p> <p>At the beginning of the pandemic a regime was set up to quickly compensate employees who need to stop coming to work because of Covid infection. All the employee needs is a covid positive test (PCR or antigenic) in order to get automatic compensation for absence from work.</p> <p>Considering the Covid situation in France, this derogatory regime is maintained for the year 2023. The government considers maintaining it until December 31<sup>st</sup> at the latest.</p> <p>This measure is currently examined by the Parliament.</p>	January 1 <sup>st</sup> 2023	Keep an eye on the law to come.
<p><b>New voters for staff representatives' elections</b></p> <p>A new bill states that employees who represent the employer will be able to vote for the Social Economic Committee (CSE) election. However, they still cannot be eligible for these elections.</p>	Publication date not yet announced but is expected soon.	If elections are to be held, care must be taken when drawing up the electoral lists.
<p><b>Unjustified absence and unemployment benefit</b></p> <p>A new bill states that employees with unjustified absence are presumed to be resigning and then not eligible to unemployment benefits.</p>	Publication date not yet announced but is expected soon.	Keep an eye on the law to come.

**Transposition of EU directive 2019/1152 on transparent and predictable working conditions in the European Union**

The government is working on a bill to transpose the EU directive for transparent and predictable working conditions in the EU.

Publication date not yet announced but is expected soon.

Keep an eye on the law to come to ensure that it does not create new information obligations for employees and, in case of new obligations, update the employment contracts.