

**Measures relating to (i) paid vacation, (ii) rest days and (iii) profit-sharing
(updated on 12 May 2020)**

<p>Paid vacation</p>	<p><u>Purpose:</u> Allow employers to require their employees to take paid vacation days during the Covid-19 health crisis or, as the case may be, to postpone their paid vacation at the end of the crisis.</p> <p><u>Conditions:</u> A company-level or industry-level collective bargaining agreement must authorize the employer to require its employees to take paid vacation days and/or unilaterally change the dates of paid vacation days chosen by employees. Prior consultation of the works council (social and economic committee) is recommended if the company-level collective bargaining agreement is signed with trade unions.</p> <p><u>Concerned paid vacation:</u> All vested paid vacation days, regardless of the vesting period.</p> <p><u>Implementation:</u> The employer can require its employees to take paid vacation days or change the dates thereof up to a maximum of 6 working days (i.e. one week) per employee, subject to a one clear day advance notice . The collective agreement authorizing these measures may include additional conditions or compensation for employees.</p> <p><u>Duration:</u> Until 31 December 2020.</p>
<p>Rest days</p>	<p><u>Purpose:</u> Allow employers to require their employees to take rest days during the Covid-19 health crisis or, as the case may be, to postpone their rest days at the end of the crisis.</p> <p><u>Conditions:</u> Statutory scheme directly applicable without entering into a collective bargaining agreement. The works council (social and economic committee) must be informed at the same time as the measure is taken and the works council has one month after such information to deliver its opinion.</p> <p><u>Concerned rest days:</u> Rest days resulting from the organization of working time over a period exceeding a week. Rest days associated with contractual arrangements to compute working time annually in days or hours ("<i>convention de forfait en jours ou en heures</i>"). Employees' rights in a time-savings account ("<i>compte épargne-temps</i>").</p> <p><u>Implementation:</u> The employer may require its employees to take rest days or change the dates thereof up to a maximum of 10 days (i.e. two weeks) per employee, subject to a one clear day advance notice.</p> <p><u>Duration :</u> Until 31 December 2020.</p>

*Measures relating to (i) paid vacation, (ii) rest days and (iii) profit-sharing
(updated on 12 May 2020)*

Non-mandatory and mandatory profit-sharing schemes (*intéressement et participation*)

Purpose:

Temporarily amend the deadlines for the payment of amounts due under non-mandatory and mandatory profit-sharing schemes.

Conditions:

Statutory provision directly applicable without entering into a collective bargaining agreement. Recommendation of the Ministry of Labour to enter into an amendment where possible, in particular with the aim of keeping a date close to the normal deadline (see FAQ of the Ministry of Labour dated 27 April 2020).

Concerned amounts :

Amounts allocated in 2020 under non-mandatory and mandatory profit-sharing schemes.

Implementation:

The employer can postpone until 31 December 2020 the payment to the beneficiaries or the allocation on an employee saving plan or blocked current account of the amounts allocated in 2020 under non-mandatory and mandatory profit-sharing schemes. In such a case, the FAQ of the Ministry of Labour dated 27 April 2020 specifies that (i) the employer must at least inform the employee representatives and the beneficiaries of the payment deferral (an *ad hoc* document, which may be limited to an e-mail, must be drafted by the employer (or his agent), contextualizing the measure and informing the beneficiaries of the new payment date) and (ii) considering the collective nature of the profit-sharing schemes, the payment must be deferred in the same way for all beneficiaries.

Late payment interest will only be triggered if the amounts due under non-mandatory and mandatory profit-sharing schemes are paid after 31 December 2020.

Duration:

Until 31 December 2020.

31 December 2020 is a deadline, given the difficulties and delays inherent in the epidemic situation. Insofar as possible, the collection of employees' choices and the payment of the amounts due to them must be made within a timeframe close to that provided for in the collective bargaining agreement.