

Value Sharing Act

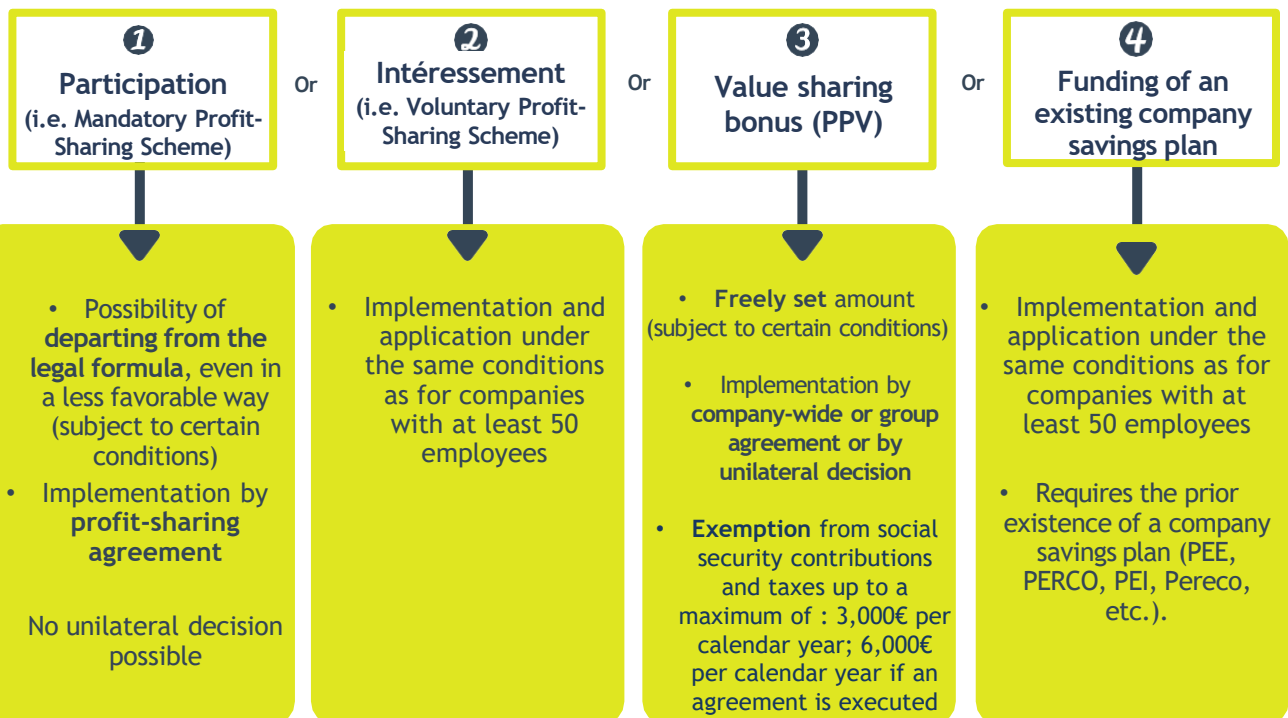
The transposition law of November 29, 2023 takes up most of the proposals of the national interprofessional agreement on value sharing of February 10, 2023, and applies to all business sectors.

1-Companies with less than 50 employees



From January 1, 2025, companies with between 11 and 49 employees will have to set up at least one value-sharing scheme if they have made a net taxable profit equal to at least 1% of their turnover over the previous 3 financial years.

The different value-sharing schemes



2 - Companies with at least 50 employees

Companies with 50 or more employees and at least one union representative who opens negotiations on mandatory or voluntary profit-sharing schemes must now also negotiate on the definition of an exceptional increase in profits and on the modalities for sharing the resulting value with employees (French Labor Code L.3346-1 new).

3 - Optional scheme, regardless of company size

Company valuation sharing plan:

Allows the payment of a bonus that reflects the company's valuation over a three-year period.