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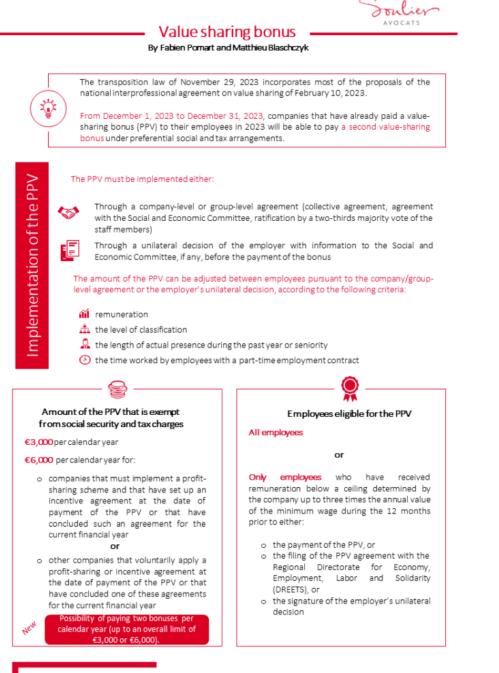
## **Infographic on the value-sharing bonus** (PPV)

The transposition Law of November 29, 2023 incorporates most of the proposals of the national interprofessional agreement on value sharing of February 10, 2023.

From December 1, 2023 to December 31, 2023, companies that have already paid a value-sharing bonus (PPV) to their employees in 2023 will be able to pay a second value-sharing bonus under preferential social and tax arrangements.

Recap of what you need to know in the infographic below.





## SOCIAL AND TAX EXEMPTIONS UNTIL DECEMBER 31, 2023:

Employee remuneration	Social security contributions	CSG/CRDS	Income tax
Under 3 SMIC	Exempted	Exempted	Non-taxable
Equal to or greater than 3 SMIC		Submitted	Taxable



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