



Global Rewards Update

France – Change in reporting processes for equity plans

Background

There have been significant reporting requirement changes in respect of reporting income from equity plans in France recently.

The Déclaration Sociale Nominative (“DSN”) requirements for mandatory payroll reporting aim to consolidate company reporting into just one report. It is progressively replacing the current company’s annual wages return (“DADS-U”) and this new process will impact the reporting requirements of the information relating to equity plans which in the past was filed through the “DADS-U”.

Existing requirements

Companies must report to the French Administration information relating to their equity plans through the DADS-U, where equity data must be included in specific boxes on the return. The DADS-U form is still in use for 2015 and had to be filed by 31 January 2016.

From 1 February 2016, the DADS-U, annual reporting form, is replaced by the DSN, a monthly reporting electronic form.

New requirements

The DSN monthly electronic return will be mandatory for all companies (although there may be a postponement for small and medium sized companies) from 1 January 2016. The DSN aims to consolidate company reporting into just one monthly report to the French Administration.

For the DSN purposes, data relating to equity plans must be included under reference S89. The structure of this information remains the same as for DADS-U and is included in the three following groups:

- Free shares – S89.G00.87;
- Stock options – S89.G00.88; and
- Bons de souscription de parts de créateur d'entreprise (BSPCE) – S89.G00.89

In addition, further specific data, such as “*Numéro d'inscription au repertoire*” and “*Numéro technique temporaire*”, has been included in each of these three groups in order to link the information relating to equity plans with the participating employees.

Deloitte's view

Employers should be aware they will now be required to submit DSN electronic returns on a monthly basis from 1 January 2016 and there will be a transitional period of one month during January 2016 as the DADS-U report for 2015 must be filed by 31 January 2016.

Additionally, companies should ensure that the process for providing the new required information on time to subsidiaries in France is clearly mapped out.

Contacts

For assistance with these issues, or any other issue related to the operation of your global equity plans, please contact your usual Deloitte adviser or email us at globalshareplans@deloitte.co.uk, and an adviser will contact you.

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