



# Aid to hiring

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# Preamble

Employers can benefit from various recruitment aids to **reduce the cost of recruitment**. You will find below the overview of the aid in force for 2025:

- Aid for hiring a jobseeker;
- The general reduction of employers' contributions on low wages;
- Aid for hiring a disabled worker;
- Aid for work-study hiring;
- The favourable social regime for young innovative companies;
- Aid for entertainment companies.

## 1. Aid for hiring a jobseeker



The purpose of the **Single Integration Contract (CUI)** is to facilitate the professional integration of unemployed people experiencing particular social and professional difficulties in accessing employment.

This is an aid that combines training and support in two versions:

- The employment support contract (**CUI-CAE**) in the non-market sector for employers contributing to the unemployment insurance scheme.
- The initial employment contract (**CUI-CIE**) in the commercial sector.
  - This aid, paid by the Services and Payment Agency (ASP), is calculated according to a percentage of the minimum wage per hour worked, within the limit of the legal weekly working time (47% of the gross amount of the minimum wage per hour worked in the case of a CIE; 95% of this amount in the case of a CAE).

## **2. The general reduction of employers' contributions on low wages**

The general reduction in employer contributions (formerly known as the "Fillon reduction", or "zero Urssaf contributions") aims to reduce employer contributions for **salaries not exceeding 1.6 times the minimum wage**, i.e. 2,882.94 euros gross per month. This ceiling will not change during the year, even in the event of an increase in the minimum wage, as it is set by decree (4 April 2025).

The reduction is calculated per employee by applying a coefficient to the employee's gross annual remuneration. Please note that new parameters apply to the calculation of the reduction coefficient as of 1 May 2025 (reduction of the T-value).

In addition, it is important to remember that from now on, value-sharing premiums are included in the contribution base of the general reduction.

An employer cannot combine this general reduction with another exemption from employer contributions.

## **3. Aid for hiring a disabled worker**



Companies with **at least 20 employees** are required to hire disabled workers in a proportion of **6% of their workforce**.

To this end, various aids are offered to enable employers to set up the necessary arrangements for the reception and maintenance of disabled workers.

The granting of this aid is provided by the Association for the Management of the Fund for Professional Integration (Agefiph) and is granted according to eligibility criteria and available resources.

Thus, various aids are offered:

- Assistance with reception, integration and professional development;
- Assistance in adapting work situations;
- Assistance in finding solutions to maintain employment;
- Training aid in the context of job retention;
- Assistance with hiring under an apprenticeship or professionalization contract;
- Employment assistance for disabled workers (AETH).

## 4. Aid for work-study hiring

Work-study contracts (apprenticeship or professionalization) allow companies to recruit employees who follow a work-study program with reduced hiring costs.

**Please note: Since 30 April 2024, professionalization contracts are no longer eligible for aid between 2000 and 6,000 euros.**

On the other hand, apprenticeship contracts concluded between 1 January 2023 and 31 December 2024 remain eligible for the aid for hiring an apprentice.

However, since April 24, 2025, the maximum amounts of assistance for hiring an apprentice have been reviewed. Thus, for contracts concluded between 1 January 2025 and 23 February 2025, only the benefit of the one-off aid was maintained subject to the transmission of the contract to the OPCO within the legal deadlines. Thus, the latter is set at €5,000 for employers with fewer than 250 employees who conclude an apprenticeship contract for a diploma or a professional title equivalent to a baccalaureate at most. This aid remains in force beyond 23 February 2025, for the contracts concerned.

Concerning the exceptional aid, i.e. for the other diplomas or titles concerned, the following amounts are now set for contracts concluded as of 24 February 2025:

**6000 euros** for the hiring of apprentices with disabilities, regardless of the size of the company;

- **€5000** for employers with fewer than 250 employees who enter into an apprenticeship contract for a diploma or a professional title at the Bac +2 to Bac +5 level;
- **2000 euros** for employers with at least 250 employees, subject to compliance with special conditions related to the number of work-study students/contracts promoting professional integration.

As a reminder, aid is subject to the submission, within the legal deadlines, of the apprenticeship contract with the competent operator of the company's sector of activity. It is the OPCO that will be responsible for transmitting the information to the Ministry in charge of vocational training and to the ASP.

Since 1 March 2025, the exemption from employee contributions specific to **apprenticeship contracts** in the private sector has been modified:

- The part of the apprentices' remuneration that exceeds 50% of the minimum wage will be subject to the CSG and the CRDS.
- In addition, the part of the remuneration of apprentices benefiting from an exemption from social security contributions will be reduced. Thus, only 50% of the minimum wage will be exempt from social security contributions, compared to 79% currently.

Finally, the hiring of an **apprentice recognized as a disabled worker allows the employer to benefit from specific aid** that can be combined with the exceptional aid for the hiring of a work-study student.

## **5. A favourable social regime for young innovative companies (JEI)**



A new company that invests in research and development can have the status of a young innovative company, and will be able to benefit from specific social exemptions.

To obtain JEI status, the company must meet the following conditions:

- Employ fewer than 250 people.
- Have a turnover of less than €50 million or a balance sheet of less than €43 million.
- 50% of the capital must be held continuously by either: a natural person, another JEI held at least 50% by natural persons, an association or foundation recognized as being of public utility

of a scientific nature, a public research and teaching establishment or one of its subsidiaries, an investment company.

- Carry out a new activity: not have been created in the context of a merger, restructuring, takeover or extension of already existing activities.
- Have been created for at least 11 years (if created before January 1, 2023) or 8 years (if created after January 1, 2023).
- Carry out research and development (R&D) expenses representing at least 20% of tax-deductible expenses.

Therefore, a JEI created before 31 December 2025 will be able to benefit from an **exemption from employer social insurance contributions and family allowances** (health, maternity, disability and death insurance contributions, capped and uncapped old-age insurance contributions, family allowance contributions).

To do this, the exemption applies within the limit of two ceilings:

- A first ceiling corresponding to the **remuneration of the employee** concerned, which must be less than **4.5 times the minimum wage** (8,108.10 euros in 2025).
- A second ceiling applicable **per institution**: The exemption applies in full within the limit of a **total annual amount equal to 5 times the PASS** (€235,500 in 2025) for each beneficiary institution.

The remuneration concerned by these exemptions is that taken into account for the determination of the contribution base and paid to employees performing certain functions (engineer-researcher, technician, R&D project manage,... ). These exemptions may also be applicable to corporate officers, under certain conditions.

Please note that a principle of non-cumulation of aid applies for the same employee and over the same period of activity.

**NB: A favourable tax regime may also apply to JEIs, under certain conditions.**

## 6. Aid for entertainment companies



Companies and associations producing a live performance will be able to benefit from the **employment aid for the artistic stage (APAJ) under certain conditions.**

The amount differs according to the size of the venue in which the performance took place and the number of artists, up to a maximum of €22,000 per company per calendar year.

To do this, the company must meet the following 4 conditions:

- Have a receipt for the declaration of a show entrepreneur;
- Have an annual turnover or balance sheet of less than or equal to 5,000,000 euros;
- Have been created at least 1 year prior to the date of the submission for which the assistance is requested;
- Be covered by the national collective agreement for companies in the private sector of the performing arts (IDCC 3090) or the national collective agreement for artistic and cultural companies (IDCC 1285).

The company or association must pay a minimum remuneration to each of the employees making up the artistic stage: **2583 euros gross** for a monthly remuneration from May 1, 2023 or **123 euros per fee** paid from May 1, 2023.

Finally, the room where the live performance is given must be able to accommodate **up to 500 people.**

*For example:*

*A performance takes place in a room that can accommodate up to 700 people and a fee of 100 euros is paid to each employee. The aid will not be granted.*

*A performance takes place in a room that can accommodate up to 300 people, 3 artists perform and have a gross monthly salary of 2600 euros, a subsidy of 55.35 euros will be paid for each employee.*

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*This sheet contains summarized information. Please contact us for advice tailored to your situation. We cannot be held responsible for misinterpretation.*

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