



The buying-back of RTTs (days for reduction in working hours)

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Preamble

At the end of the year, it may be necessary to anticipate the buying-back the rest days of your employees' in a "forfait jours" (days package) contract as well as the "RTT" (days for reduction in working hours).

These are two different mechanisms: the buying-back of rest days as part of a "forfait jours" and the monetisation of "RTT". We take stock in this note.

1. The mechanism for buying back rest days

1.1. The conditions



An employee may, **in agreement** with his/her employer, waive part of his/her rest days in exchange for a **salary increase**. In this sense, the employee will work beyond the limit of the days provided for in the fixed rate (according to the law, 218 days in principle) with the agreement of his/her employer.

The buying-back must be formalised by an **amendment** to the lump-sum agreement determining the rate applicable to the remuneration of this additional working time, but may not be less than 10%. Please note that an annual limit of days worked cannot be exceeded (according to the law, and in the absence of an agreement, the limit is set at **235 days**).

Our employment law department can assist you in drafting the amendment and establishing the amount of this buying-back.

1.2. The social and tax regime

The compensation of the employee due to the **excess of his or her "forfait jours" benefits** from a **reduction in social security contributions** in respect of the part of the remuneration corresponding to the rest days waived.

In addition, the increased remuneration for days worked in excess of 218 days allows for a **flat-rate deduction of employer contributions**.

Finally, with regard to the tax system, days worked in excess of 218 days are **exempt from income tax**.

2. The mechanism for monetising RTT

2.1. What is it about?

This is a new mechanism introduced by the Amending Finance Act of 16 August 2022, providing the option for employees to **monetise all or part of their rest days or half-days** acquired for periods after **1 January 2022 and until 31 December 2025**. This mechanism has been extended until 31 December 2026 (*Law No. 2025-127 of 14 February 2025, Article 8, amendment of Article 5-I, paragraph 1 of Law No. 2022-1157*).

The employee may waive all or part of his or her RTT days. The employer may **refuse** the request for monetisation of RTT days.

The law does not impose any particular formality in order to request the redemption of RTT. In this sense, the employee can make his/her request **by any means**.

2.2. Which employees are concerned?



The employees concerned are:

- Employees benefiting from rest days or half-days pursuant to an **agreement** or a **collective agreement establishing a mechanism for the reduction of working hours** maintained in force pursuant to Law No. 2008-789 of 20 August 2008 on the renewal of social democracy and the reform of working time;
- Employees benefiting from **conventional rest days** under Articles L. 3121-41 to L. 3121-47 of the Labour Code.

On the other hand, the following are excluded from the scheme:

- Employees on a fixed-day package,
- Days deposited in a time savings account (TSA),
- Equivalent compensatory rest days in lieu of overtime pay and rest days or half-days settled from any account.

2.3. The social and tax regime

The monetisation mechanism benefits from the mechanism applicable to overtime.

In this sense, monetisation allows the **reduction of social contributions for old-age and widow's insurance**. The remuneration to be taken into account is that of the day of rest that the employee renounces, taking into account the associated increases.

In addition, a **flat-rate deduction of employer contributions** of €1.50 for companies with fewer than 20 employees and €0.50 for companies with 20 employees and less than 250 employees.

The monetisation mechanism also entitles the employee to an **exemption from income tax** applicable to the remuneration.

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

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