

## SUMMARY OF PAYROLL TAXES EFFECTIVE ON 1st JANUARY 2010

January 2010	Employees concerned	Company share %	Staff share %	Total %	Covered earnings
<b>1 - SOCIAL SECURITY (URSSAF)</b>					
Medical benefit	All	12,80	0,75	13,55	Total salary
Solidarity contribution	All	0,30		0,30	Total salary
Family allowances	All	5,40		5,40	Total salary
CSG1 (1)	All		7,50	7,50	(A)
Pension plan	All	1,60	0,10	1,70	Total salary
Housing funds (3)	All	0,40		0,40	Total salary
Work accident	All	(A)		(A)	Total salary
Transport tax (2)	All	(A)		(A)	Total salary
Pension plan	All	8,30	6,55	14,85	up to € 2,885
Housing allowance	All	0,10		0,10	up to € 2,885
C.R.D.S. (1)	All		0,50	0,50	
Tax on insurance (2)	All	8,00		8,00	
<b>2 - UNEMPLOYMENT (P E S)</b>					
Unemployment	All	4,00	2,40	6,40	up to € 11,540
Insurance	All	0,40		0,40	up to € 11,540
<b>3 - STATUTORY RETIREMENT PLAN</b>					
<i>EXECUTIVE</i>					
ARRCO	Executive	4,50	3,00	7,50	up to € 2,885
Life insurance	Executive	1,50		1,50	up to € 2,885
AGFF	Executive	1,20	0,80	2,00	up to € 2,885
AGIRC	Executive	12,60	7,70	20,30	salary between 2,885 and 11.540€
Unemployment APEC	Executive	0,036	0,024	0,060	
AGFF	Executive	1,30	0,90	2,20	
APEC (Annual fees)	Executive	12,46	8,31	20,77	
CET	Executive	0,35	0,22	0,13	up to 23.080 €
<i>NON EXECUTIVE</i>					
ARRCO	Non executive	4,50	3,00	7,50	up to € 2,885
AGFF	Non executive	0,80	1,20	2,00	up to € 2,885
ARRCO	Non executive	12,00	8,00	20,00	salary between 2,885 and 8,655 €
ARRCO	Non executive	12,00	8,00	20,00	
AGFF	Non executive	0,90	1,30	2,20	
<b>4 - OTHERS TAXES :</b>					
Construction )	All	0,45		0,45	Total salary
Apprenticeship tax	All	0,50		0,50	Total salary
Apprentice tax addition	All	0,18		0,18	Total salary
In service training	All	1,60		1,600	Total salary
In service training	All	1,05		1,050	Total salary
In service training	All	0,55		0,550	Total salary

(1) Calculation based on 97% ( total gross salary + Cie share of "Tax de prévoyance")

(2) Concerned only Cie having more than 9 employees

(A) Variable

(3) Concerned only Cie having more than 20 employees