

Payroll & Labor Newsletter

June 2026

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Payroll news

A provision that is sometimes forgotten: Additional Leave for dependent children

Labor Code, Art. L3141-8

An employee with full paid leave entitlement is entitled to 2.5 working days of paid leave per month, or 30 days per year.

In addition to this general rule, which employers are well aware of, the Labor Code provides for additional leave for employees with dependent children.

What are the eligibility requirements?

- Be entitled to paid leave
- Have dependent children (=> under 15 years of age or with a disability, regardless of age)

How many additional days?

- Employees under 21 years of age:
  - ⇨ 2 days of leave per child
  - ⇨ 1 day if the main leave is ≤ 6 days
  - ⇨ No overall cap
- Employees 21 years of age or older:
  - ⇨ 2 days of leave per child
  - ⇨ But with a total cap of 30 working days (5 weeks)

⚠ These additional days of leave actually only benefit employees who do not already have 30 days of leave (e.g., hired during the year, long-term sick leave, unpaid leave, etc.).

It is important to check whether you have employees eligible for this additional leave, which is provided for by the Labor Code and not by a specific collective bargaining agreement, and therefore applies to all employees.

New Case for Exemption from the Return-to-Work Visit

Decree 2026-503, June 12, 2026: OJ June 14

A pre-return-to-work visit now allows, under certain conditions, for an exemption from organizing a return-to-work visit.

As a reminder, a return-to-work medical examination is mandatory in four situations:

- after maternity leave;
- after a work stoppage due to an occupational illness;
- after a work stoppage of at least 30 days due to a work-related accident;
- after a work stoppage of at least 60 days due to a non-occupational illness or accident.

It is the employer's responsibility, as soon as they are aware of the end date of the leave, to contact the occupational health service to schedule the return-to-work medical examination, which must take place no later than 8 days after the employee's return to work.

Effective June 15, 2026, an option to be exempt from the return-to-work medical examination will be introduced.

A return-to-work medical examination is not required if all of the following conditions are met:

- the employee underwent a pre-return-to-work medical examination within 30 days prior to their actual return to work;
- during that pre-return-to-work examination, the doctor concluded that no adjustments, adaptations, or modifications to the workstation, nor any adjustments to the work schedule, were necessary for the return to work.

Unless the employee, the doctor, or the employer requests it, a **return-to-work medical examination no longer needs to be scheduled if the employee underwent a pre-return medical examination within the 30 days prior to returning to work**, following which the doctor expressly concluded that no measures were necessary for the employee's return.

It is therefore noted that for sick leave orders issued on or after June 15, 2026, the occupational physician must systematically inform the employer of the scheduling of a pre-return-to-work examination, unless the employee objects.

Effective Date of Additional Birth Leave

Established by the Social Security Financing Act for 2026, additional birth leave allows parents to spend more time with their child after their existing leave periods (maternity leave, paternity leave, adoption leave).

The effective date of the additional parental leave, originally scheduled for January 1, 2026, has been postponed to July 1, 2026.

Eligibility

- This leave is available to all working parents.
- It applies to children born or adopted on or after January 1, 2026 (or whose birth was expected on or after that date) .

Duration and Terms

- Each parent is eligible for 1 to 2 months of leave.
- The leave may be taken as a single block or split into two one-month periods, which may or may not be consecutive.
- Additional birth leave must:
  - ⇨ be taken after existing statutory leave (maternity, paternity, adoption) has been fully used
  - ⇨ be taken within 9 months of the child's birth or arrival in the case of adoption.

👉 Special provision for 2026: For children born between January 1, 2026 (or whose arrival was expected on or after that date) and July 1, 2026, the leave may be taken until March 31, 2027

👉 Note: Early return to work: In the event of the child's death or a significant reduction in household income, an employee wishing to return to work must notify their employer by registered letter with return receipt requested.

Compensation

The leave is compensated by Social Security in the form of daily benefits. To be eligible, employees must:

- ⇨ either have made contributions to health and maternity insurance during the previous 6 calendar months, based on earnings at least equal to 1,015 times the hourly minimum wage (SMIC);
- ⇨ or have worked a total of at least 150 hours of salaried or equivalent work during the preceding 3 months or 90 days;
- ⇨ provide proof of 6 months of membership as of the start date of the leave.

Basis for calculating benefits:

- If the leaves are consecutive → same reference salary as for maternity/paternity leave
- If work is resumed between leaves → salary for the month preceding the additional leave

Benefit rate

- 70% of the capped salary for the first month
- 60% for the second month

The salary used for calculation is capped (€4,005/month in 2026).

👉 Note: As of now, the employer is not required to maintain the employee's salary during this additional birth leave.

Procedures

The employee must notify their employer: 1 month before the start of the leave, or 15 days in advance if the leave follows immediately after existing leave.

The request must be submitted in writing (by certified mail with return receipt or delivered in person) and specify the desired duration, the terms of the leave, and the dates of the leave

Employee Status During Leave

- Additional birth leave suspends the employment contract
- The duration of additional birth leave is treated as a period of actual work for the purpose of determining the employee's seniority-based rights, but not for the accrual of paid leave
- The employee retains all benefits acquired prior to the start of the leave
- At the end of the additional birth leave, the employee returns to their previous position or a similar position with at least equivalent pay
- During additional parental leave, the employer may not terminate the employee's employment contract unless the employer can demonstrate serious misconduct on the part of the employee or an inability to maintain the contract for reasons unrelated to the birth or arrival of the child

Legal news

Mutually Agreement: Reduction in the Duration of Unemployment Insurance Benefits

Law No. 2026-470 of June 11, 2026, OJ June 12

Until now, the law provided that the duration of unemployment benefits for job seekers could vary depending on their age, their prior employment history, and, where applicable, their participation in training programs.

Henceforth, the Labor Code (amended Article L 5422-2) provides that the duration of benefits may also depend on the manner in which the employment contract was terminated. Specific rules therefore apply to job seekers whose contract was terminated by a court-approved mutual termination agreement, depending on their age.

Age of the job seeker on the date the employment contract ended	Duration of benefits in the event of involuntary unemployment	Duration of benefits in the event of an approved mutual agreement
Under 55	18 months*	**15 months***
55 or older and under 57	22,5 months*	**20,5 months***
At least 57 years old	27 months*	**20,5 months***

** There are specific eligibility periods for beneficiaries residing in overseas territories, which are not listed here.*

⇨ **Scheduled to take effect in September 2026**

The legislation allowing for a reduction in unemployment benefits following an individual voluntary termination agreement has just been published in the Official Journal. For the measure to take effect, approval of the amendment to the unemployment insurance agreement is still pending. The social partners are aiming for September 2026.

For the employer, asking an employee not to work overtime does not exempt the employer from paying for it when business needs make it necessary

Cass. soc., May 20, 2026, No. 25-10943

Overtime is, in principle, worked at the employer's request.

However, this request may be implied when the employer has tacitly accepted the performance of overtime or when it is established that such overtime was made necessary by the tasks assigned to the employee.

An employee who had resigned filed several claims with the court, including a claim for back pay for overtime.

The employee claimed to have worked 274.5 hours of overtime between April and December 2021. He based his claim on attendance and work schedule records, which were submitted to his employer on a weekly basis.

The appellate judges had recognized the existence of overtime, but only for the period prior to April 2021. They noted that, as of that date, the employer had established that it had informed the employee that he was no longer required to work overtime. Consequently, in their view, the employee was not entitled to back pay for the period after April 21, 2021.

This is not the position of the Court of Cassation: in its view, the appellate judges should have determined whether the disputed working hours were made necessary by the tasks assigned to the employee, even if the employer demonstrated that it had asked the employee to stop working overtime. The case must therefore be retried.

In practice, **an employer cannot simply prohibit the performance of overtime to avoid paying for it. If the workload makes such overtime necessary, the employee is still entitled to compensation for those hours.**

Collective agreements News

🍽️Collective Bargaining Agreement for Hotels, Cafés, and Restaurants

As a reminder, the minimum wage (SMIC) will increase by 2.41% effective June 1, 2026, bringing the hourly rate to €12.31 gross, or €1,867.06 gross.

We would like to draw your attention to several collective bargaining agreements whose pay scales will become less favorable than the minimum wage in effect as of June 1, 2026.

This is the case for the CCN for the Hotel, Café, and Restaurant Sector. Unlike the minimum wage increase effective January 1, 2026, which affected only step 1 of level I, the SMIC increase effective June 1, 2026, will result in the entire Level I, as well as Step 1 of Level II, of the CCN des HCR pay scale falling below the SMIC applicable as of June 1, 2026. As a result, wages for jobs classified at Level I and Step 1 of Level II must be adjusted to the statutory minimum wage. A sector-wide wage agreement is currently being negotiated.

🍫Collective Bargaining Agreement for the Confectionery, Chocolate, and Biscuit Industry: Retailers and Retailer-Manufacturers

Amendment No. 43 regarding wages was concluded as part of the national collective bargaining agreement for retailers and retailer-manufacturers in the confectionery, chocolate, and biscuit industries (IDCC 1286), an amendment extended by decree on May 26, 2026.

It increases wages, and a new pay scale is now in effect.

Please also ensure compliance with the legal minimum wage due to the increase in the SMIC.

👉 Our experts are available to help you analyze these.

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If you have any further questions, please do not hesitate to contact your **social and payroll department contacts**.

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