













Prime d’outillage et de salissure

Une prime d'outillage ou de salissure peut être due aux salariés concernés car son versement est prévu par les conventions collectives applicables dans l’entreprise. A défaut, elle peut être due car prévue par accord d'entreprise, usage ou engagement unilatéral de l'employeur. Cette prime, devant figurer sur le bulletin de paie, suit un régime social particulier.

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| 1. Cas où l'entreprise n'applique pas la DFS | | | | |  |  |  |  |  |  |  |  |  |
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|  | Prime d'outillage qui ne dépasse pas le montant des frais occasionnés par le salarié | | | | | | | |  |  |  |  |  |
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|  |  | La prime d'outillage est exonérée | | | |  |  |  |  |  |  |  |  |
|  |  |  | de cotisations sociales | | |  |  |  |  |  |  |  |  |
|  |  |  | de CSG CRDS | |  |  |  |  |  |  |  |  |  |
|  |  |  | d'Impôt sur le Revenu | | |  |  |  |  |  |  |  |  |
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|  | Sinon doit être rajoutée aux cotisations sociales | | | | |  |  |  |  |  |  |  |  |
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|  |  | Soumise | Cotisations sociales | |  |  |  |  |  |  |  |  |  |
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|  |  | Exonérée de | |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Cotisations Congés Payés | | |  |  |  |  |  |  |  |  |
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| 2. Cas où l'entreprise applique la DFS | | | |  |  |  |  |  |  |  |  |  |  |
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|  |  | Soumise à toutes les cotisations sauf aux cotisations | | | | |  |  |  |  |  |  |  |
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|  |  |  | OPPBTP |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Congés Payés | |  |  |  |  |  |  |  |  |  |

































