

# RGDU 2026

## What are the impacts for employers?



Since **January 1st, 2026**, a new framework has been introduced regarding social security contributions: **the Unified General Progressive Reduction (RGDU)**.



The objective is to **simplify and broaden** the scheme:

Introduction of a **single reduction applicable to all employers** (with adjustments for certain sectors)

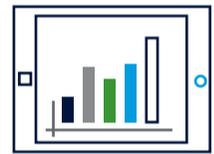
**Extension of the scheme up to 3 times the minimum wage** = more employees concerned

**End of the so-called « Fillon » reduction** and reduced health insurance/family allowance contribution rates

## In practice?

A new calculation method still based on a progressive coefficient:

- **The higher the salary, the lower the reduction**
- **Complete cancellation of the reduction above 3 times the minimum wage**



- Coefficient applied to gross annual remuneration
- Implementation of a single calculation formula

## What are the operational implications?

- Payroll software updates required
- New contribution base rules to be mastered

## What impact for employers?

**The RGDU creates opportunities:**

**Reduction in labor costs for mid-range salaries**

**Enhanced attractiveness and competitiveness**

**Support for recruitment and retention of key skills**

**However, the effects of the RGDU may vary across sectors:**

**Increased administrative complexity**

(annual adjustments, securing payroll parameter settings)

**Possible reduction of existing benefits**

(home care, overseas territories, agriculture)

For any specific questions, our experts are available to assist you

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