

18<sup>th</sup> January 2016

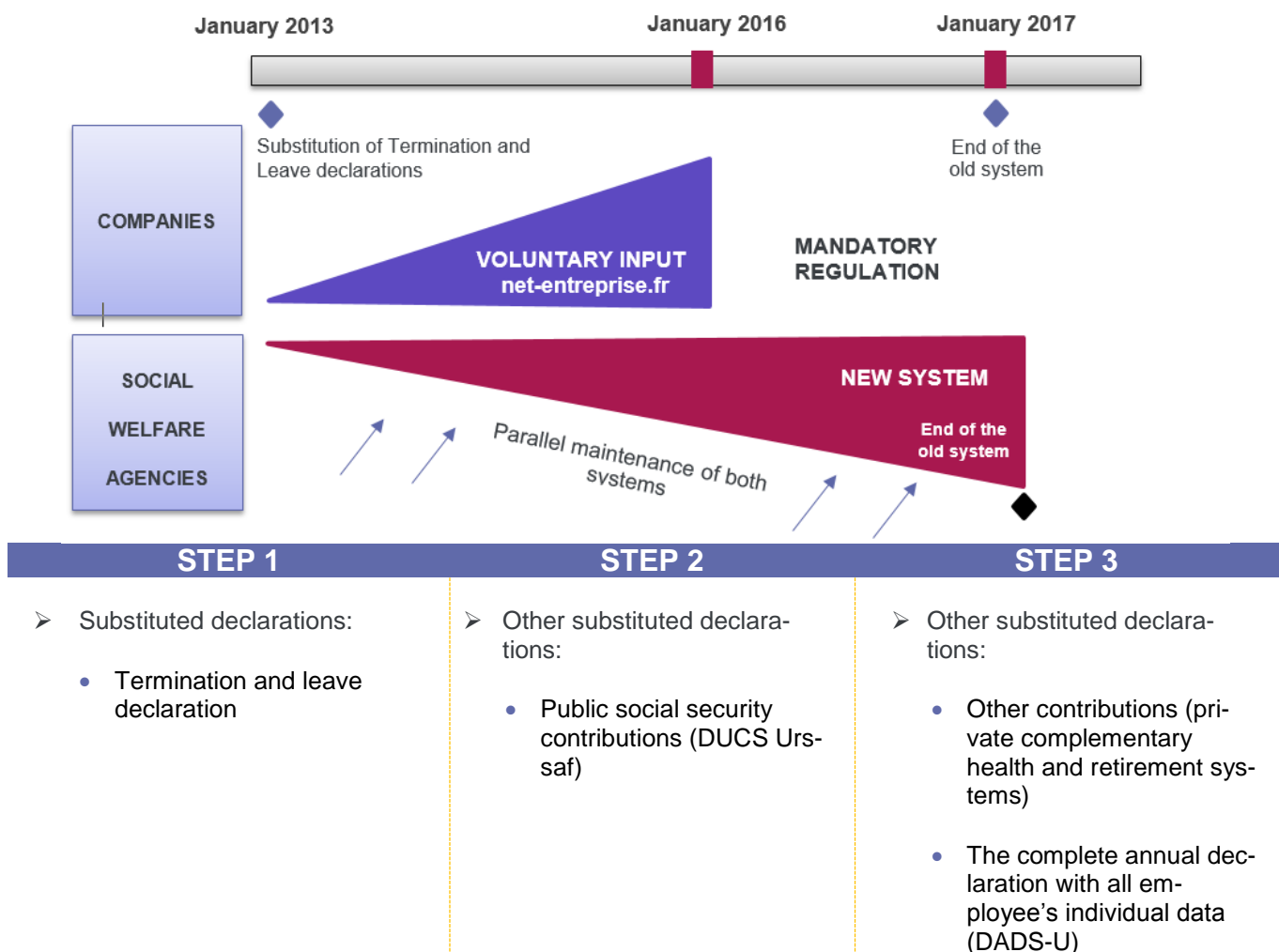
## “DSN” and “DADS”: the transition of January 2016 for the equity plans reporting requirements

The *Déclaration sociale nominative*, “DSN”, new requirements mandatory payroll reporting aims at consolidating the company reporting into just one report. It is progressively replacing the current company’s annual wages return, i.e. “DADS-U”. This new process will impact the reporting requirement of the information relating to equity plans which was performed so far through the “DADS-U”.

### The DSN, a 3-step project

The DSN is a monthly dematerialized return which will be mandatory for all companies as from January 1<sup>st</sup> 2016, save potential postponement for small and medium sized companies.

Please be informed that the DSN was already compulsory as from May 2015 for April 2015 salary income for employers who had paid in 2013 an amount of social contributions exceeding certain ceilings.



## Taj assistance

The companies which implement equity plans (stock options, free shares, specific bonds "BSPCE") must declare to the administration the information relating to these grants through the "DADS-U".

The data must be included in specific boxes of the "DADS-U" return. For instance, upon grant of stock options the following data must be provided:

First name	Last name	Code context	Number of options granted	Value of the shares	Grant price	Grant date
S30.G01.00.003	S30.G01.00.002	S40.G30.12.001	S40.G30.12.002	S40.G30.12.003	S40.G30.12.004	S40.G30.12.090

Based on article 10 of the ruling n° 2015-682 dated June 18<sup>th</sup> 2015, the DADS form is cancelled as from February 1<sup>st</sup> 2016 and replaced by the DSN.

**Attention:** the DADS is still in force for 2015 and must be filed before January 31<sup>st</sup> 2016.

As from January 1<sup>st</sup> 2016, the DSN aims at consolidating the company reporting into just one monthly report to the French Administration.

For the DSN purposes, the data relating to equity plans different from payroll must be included under reference S89.

The structure of this information remains the same as for the DADS-U and is included in the three following groups:

- « Free shares - S89.G00.87 »;
- « Stock-options - S89.G00.88 »;
- « Bons de souscription de parts de créateur d'entreprise (BSPCE) - S89.G00.89 ».

In addition, specific data « Numéro d'inscription au répertoire » and « Numéro technique temporaire » have been included in each of these three groups in order to link the information relating to equity plans with the beneficiary.

For instance, the above schedule would become as follows under the DSN system:

First name	Last name	Code context	Number of options granted	Value of the shares	Grant price	Grant date
S89.G00.91.004	S89.G00.91.002	S89.G00.88.001	S89.G00.88.002	S89.G00.88.003	S89.G00.88.004	S89.G00.88.006

**Taj can assist you for the transition to the DSN to manage the month of January 2016 where the old and new system will cohabit. As explained above, specific advice is needed to declare the information on equity plans during the transition period.**

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