

SECONDING EMPLOYEES TO FRANCE (CHINA, RUSSIA)

ITER Organization
Legal Affairs

Types of Secondment of Non EU Employees

1. Non EU employee working for a company established in the territory of another EU member (obtained a work permit from a EU country member)

2. Non EU employee working for a **company with no place of Business in EU:**

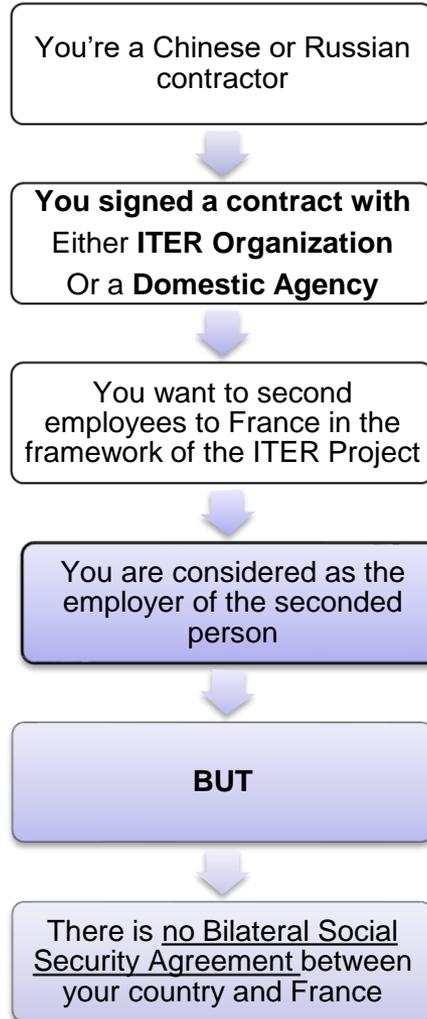
A) The country signed a Bilateral Social Security Agreement with France

B) The country **did not sign a Bilateral Social Security Agreement with France**

Applicable Procedures

Action/Type of Secondment	Russia, China (No place of establishment in the EU)
Work permit application	✓
Secondment Declaration Before the Labor Inspectorate	✓
Registration to the French Social Security System	✓
Declarations and Payment of Social Contributions	✓

Process flow



Procedure for Seconding an Employee (to be carried out from the Country of Origin)



STEP 1 REGISTRATION TO THE FRENCH SOCIAL SECURITY SYSTEM

COMPETENT AUTHORITY
URSSAF Service Firmes Etrangères
(URSSAF Foreign Companies Service, SFE)

Known before as
The National
Foreign Firms
Centre

FOREIGN COMPANIES



- URSSAF: Union de Recouvrement pour la Sécurité Sociale et les Allocations Familiales
- Administrative body responsible for collecting social security payments

Useful links:

[Service Firmes Etrangères \(urssaf.eu\)](https://urssaf.eu) - Foreign Companies Service Official Webpage

[Accueil - Urssaf.fr](https://urssaf.fr) – URSSAF Official Webpage

Registration

- You have to complete the EE0 form available on:

https://www.formulaires.service-public.fr/gf/cerfa_15928.do

Sign it and send it by email to the SFE at the following address

sfe@urssaf.fr

Or online:

<https://www.foreign-companies.urssaf.eu/index.php/en/enterprise/my-administrative-procedures/i-am-recruiting-staff-in-france>

Declaration of a foreign company with no establishment in France

DÉCLARATION D'UNE ENTREPRISE ÉTRANGÈRE
SANS OUVERTURE D'ÉTABLISSEMENT EN FRANCE

RÉSERVÉ AU CFE BUIDE

Déclaration n°

Reçue le / / /

Transmise le / / /

Imprimer

Réinitialiser

PERSONNE MORALE OU PHYSIQUE
Une notice est disponible pour vous aider à remplir la présente déclaration.

PERSONNE MORALE (société, association...)		PERSONNE PHYSIQUE (entreprise individuelle)	
1A DÉNOMINATION Nom commercial FORME JURIDIQUE	Legal entity (company, association, etc) Company name Trade name Legal form	1B Nom de naissance Prénoms Nationalité	Natural person (sole entrepreneur) Birth surname Name Nationality
2 Adresse : rés., bât., n°, voie, lieu-dit Commune		Complément d'adresse Postal code Code postal	
Country		Country Pays	
3 Registre public à l'étranger : Lieu Only for legal persons		N° d'enregistrement UNIQUEMENT POUR LES PERSONNES MORALES (société, association...)	
4 REPRÉSENTANT LÉGAL personne morale Qualité Adresse du siège Code postal Pays Lieu et n° d'immatriculation, le cas échéant		REPRÉSENTANT LÉGAL personne physique : Nom de naissance Prénoms Né(e) le Nationalité Code postal Commune Pays	
LEGAL REPRESENTATIVE legal entity: Position Location Postal Code City Country Legal Form Place and registration number, if applicable		LEGAL REPRESENTATIVE natural person Birth surname Name Date of birth Nationality Postal Code City Country Current surname Position City of Birth Country of Birth Address	
5 ACTIVITÉS EXERCÉES EN FRANCE ACTIVITIES CARRIED OUT IN FRANCE			
Date de début d'activité en France / / / / Start day of activity in France			
Activité <input type="checkbox"/> Régulière <input type="checkbox"/> Occasionnelle Regular Occasional			
Activités exercées en France / / / / Activities carried out in France			
Activité principale exercée en France / / / / Main activity carried out in France			
6 EFFECTIFS SALARIÉS EMPLOYEES			
<input type="checkbox"/> Vous êtes employeur de salariés relevant d'un régime français de sécurité sociale, nombre : / / / / You are an employer of employees covered by a French social security system, number: / / / /			
Date d'embauche du 1 ^{er} salarié relevant du régime français de sécurité sociale / / / / Hiring date of the first employee covered by the French social security system			
<input type="checkbox"/> Vous êtes employeur de salariés ne relevant pas d'un régime français de sécurité sociale You are an employer of employees not covered by a French social security system			
7 SOCIAL SITUATION SITUATION SOCIALE : DÉSIGNATION D'UN REPRÉSENTANT SOCIAL EN FRANCE APPOINTMENT OF A SOCIAL REPRESENTATIVE IN FRANCE			
À compléter uniquement si vous avez désigné un représentant résidant en France pour le respect des obligations sociales dues au titre de l'emploi de personnel salarié et dans ce cas, joindre une copie de la convention. To be completed only if you have designated a representative residing in France for compliance with the social obligations due in respect of the employment of salaried personnel and in this case, attach a copy of the agreement.			
REPRÉSENTANT SOCIAL personne morale : Dénomination Forme juridique Nom commercial N° unique d'identification SIREN Adresse : rés., bât., n°, voie, lieu-dit Commune		REPRÉSENTANT SOCIAL personne physique : Nom de naissance Nationalité Né(e) le Commune N° unique d'identification SIREN (le cas échéant) Complément d'adresse Code postal	
Company name Legal form Trade name French business id Address City Postal Code		Birth surname Nationality Date of Birth City French business id, if applicable Additional address info Postal Code	

SITUATION FISCALE Tax situation

8 Êtes-vous redevable de TVA ? oui non **Are you liable for VAT? Yes No** Are you liable for withholding tax (PAS) for income tax on salaries paid in France?
 Êtes-vous redevable du prélèvement à la source (PAS) au titre de l'impôt sur le revenu sur les salaires versés en France ? oui non
 Êtes-vous redevable de la taxe sur la valeur vénale des immeubles (TVVI) ? oui non **Are you liable for tax on the market value of buildings (TVVI)?**
 Êtes-vous redevable d'un autre impôt ou d'une autre obligation déclarative fiscale ? oui non **Si oui, lequel ou laquelle ?** **Are you liable for any other tax or other tax reporting obligation? If yes, which one?**
À ne compléter que si vous êtes redevable de TVA **To be completed if you are liable for VAT** **VAT number in France if you already have one:**
 Numéro de TVA intracommunautaire dans votre pays : **Numero de TVA en France si vous en avez déjà un :**
 Type de clientèle en France **Type of customers in France** **Intracommunity VAT number in your country:**
 Entreprises identifiées à la TVA en France **- Companies identified for VAT in France**
 Particuliers **- Individuals**
 Entités non identifiées à la TVA en France (collectivités, SCI, associations, entreprises étrangères, etc.) **- Entities not identified for VAT in France (communities, SCI, associations, foreign companies, etc.)**
 Relevez-vous du dispositif d'auto liquidation à l'importation oui non **Do you fall under the import self-liquidation system?**
 Faites-vous des acquisitions intra-communautaires (AIC) depuis la France ? oui non **Do you make intra-community acquisitions (AIC) from France?**
 Faites-vous des livraisons intra-communautaires (LIC) ou des exportations à partir de la France ? oui non **Do you make intra-community deliveries (LIC) or exports from France?**
Montant du chiffre d'affaires annuel prévisible en France : Pour les ventes, chiffre d'affaires : **Amount of foreseeable annual turnover in France: For sales, turnover: For services turnover, euros - Pour les prestations de services, chiffre d'affaires :** euros

APPOINTMENT OF A TAX REPRESENTATIVE **DÉSIGNATION D'UN REPRÉSENTANT/MANDATAIRE FISCAL**

9 Vous désignez un : **REPRÉSENTANT FISCAL** OU **MANDATAIRE** **Tax representative or Tax agent**

PERSONNE MORALE (société, association...)	OU	PERSONNE PHYSIQUE (entreprise individuelle)
DÉNOMINATION Company name	Nom Birth surname	Current surname
Forme juridique Legal Form	Prénoms Name	
N° unique d'ident French business id	N° unique d'ident French business id	
Adresse : rés., bât., Address	Complément d'a Additional address info	
Commune City	Pays Country	

ACCOUNTANT CONTACT DETAILS **COORDONNÉES DU COMPTABLE (À L'ÉTRANGER OU EN FRANCE)** (ABROAD OR IN FRANCE)

11 Nom, prénom ou dénomination Surname, Name or Company name	Tél (avec indicatif pays) Tel (with country code)
Personne ou service à contacter Person or department to contact	Tél (avec indicatif pays) Tel (with country code)
Adresse rés., bât., n°, voie, lieu-dit City Country	Télécopie/courriel Fax/ email

RENSEIGNEMENTS COMPLÉMENTAIRES

12 **OBSERVATIONS :** (Regarding the personal data processing and applicable EU and French laws)

13 Les informations sont transmises aux organismes destinataires, notamment pour les registres et répertoires prévus par la réglementation et qui sont accessibles au public. Le règlement (UE) 2016/679 modifié du Parlement européen et du Conseil du 27 avril 2016 (RGPD) et la loi n° 78-17 du 6 janvier 1978 modifiée relative à l'informatique, aux fichiers et aux libertés s'appliquent aux réponses des personnes physiques à ce questionnaire. Ils leur garantissent un droit d'accès et de rectification pour les données à caractère personnel les concernant, auprès du responsable de traitement concerné, un droit d'opposition à leur diffusion qui s'exerce auprès de l'Insee pour les données qu'il diffuse (cf. case à cocher ci-dessous), ainsi qu'un droit d'opposition à la réutilisation de ces données par des tiers, à d'autres fins que les missions des organismes destinataires, et qui s'exerce auprès des responsables des sites rediffusant leurs données. (Cf. annexe aux notices) **For individual entrepreneurship: I request that the information recorded in the Sirene directory cannot be consulted or used by third parties (see notice).**
 Pour les entreprises individuelles : Je demande que les informations enregistrées dans le répertoire Sirene ne puissent pas être consultées ni utilisées par des tiers (cf. notice).

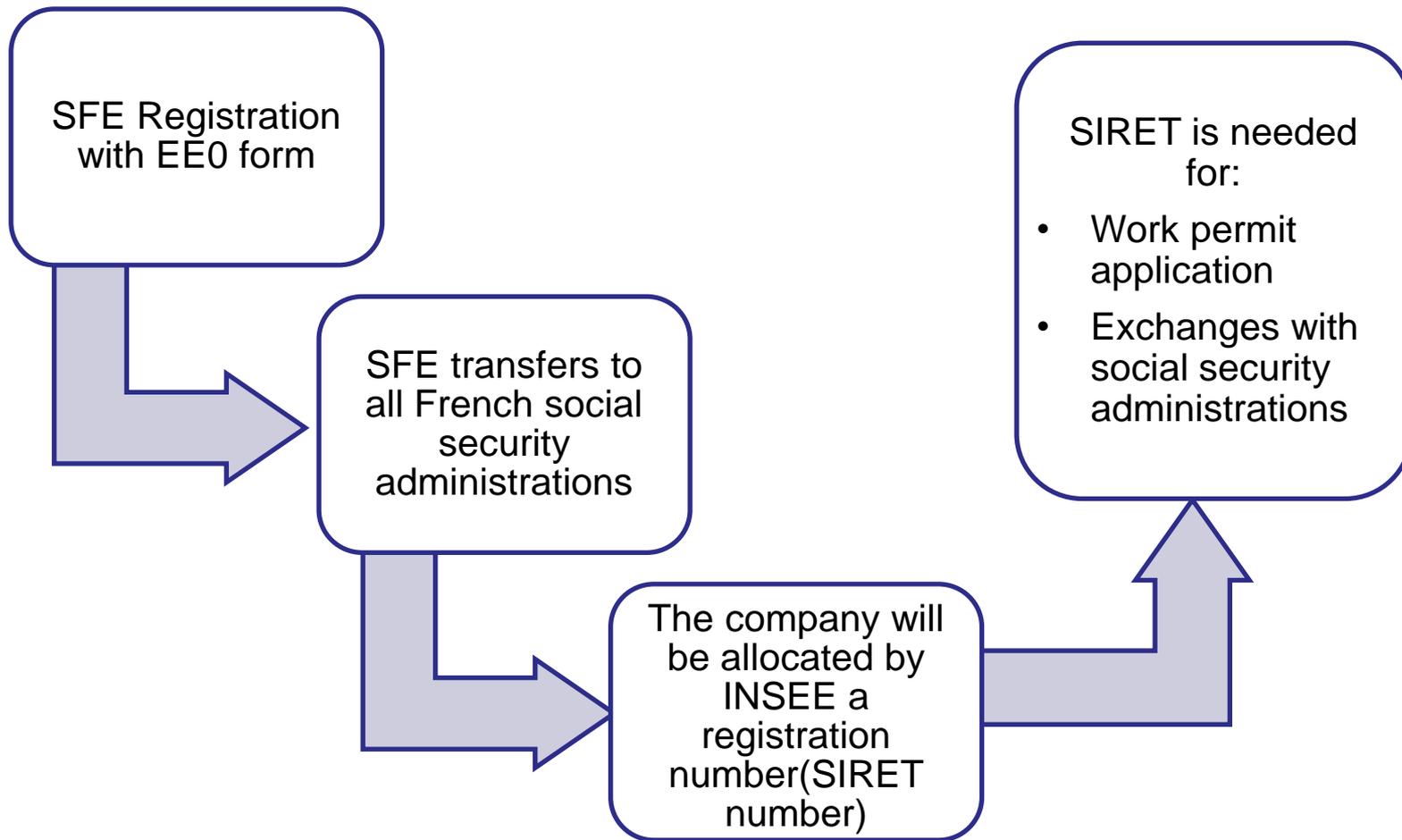
Le présent document constitue déclaration à l'INSEE, aux services fiscaux, aux organismes de sécurité sociale.

La déclaration sur l'honneur est définie par la loi. Si vous remplissez délibérément cette déclaration de manière inexacte ou incomplète, vous vous exposez à des poursuites.

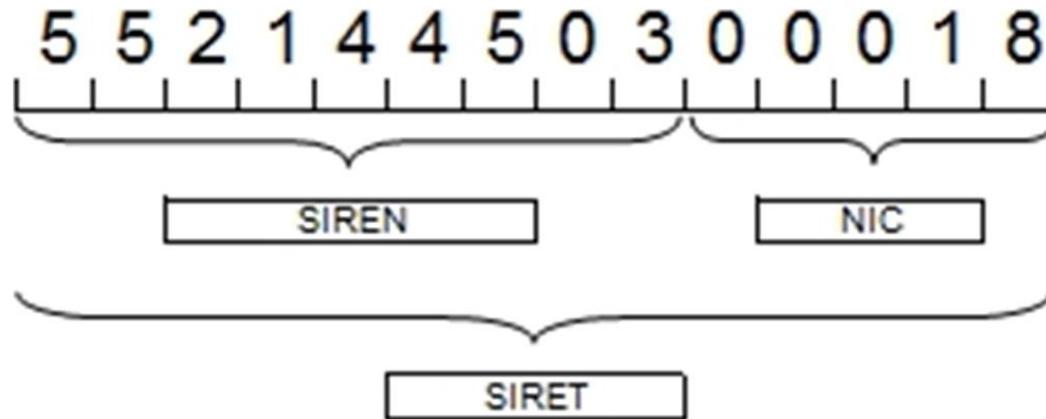
14 <input type="checkbox"/> LE DÉCLARANT (désigné au cadre 1B) <input type="checkbox"/> LE REPRÉSENTANT LEGAL (désigné au cadre 4) <input type="checkbox"/> LE REPRÉSENTANT FISCAL OU MANDATAIRE (désigné au cadre 9) <input type="checkbox"/> AUTRE MANDATAIRE ayant procuration Nom, prénom / dénomination Adresse Commune Pays	Certifie l'exactitude des renseignements donnés SIGNATURE Fait à Le / / Nombre d'intercalaire(s) JQPA :
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This document constitutes a declaration to INSEE, tax services and social security organizations. The declaration on honor is defined by law. If you deliberately complete this declaration inaccurately or incompletely, you may be subject to prosecution.

SFE Process



ID number ("SIRET")



- Necessary for the exchanges with all French social security administrations and to request a work permit
- Registration number (SIRET) is allocated by INSEE - Institut national de la statistique et des études économiques (Institute of statistical and economic information)

STEP 2 SIGNING FOR THE TFE SYSTEM

Signing for the TFE System (Foreign Firm Slip)

A complete service package with no extra cost

- A sole form for all assigning formalities
- A sole declaration for all social security administrations
- A sole payment

TFE Guidelines online in English



Available for downloading here:

<https://www.tfe.URSSAF.fr/portail/files/PDF/EN/TFE-Leaflet.pdf>

Additional information and news are available:

<https://www.tfe.URSSAF.fr/portail/en/accueil/s-informer-sur-offre-de-service/essentiel-du-tfe.html>

How to use it

Online:

<https://www.tfe.urssaf.fr/portail/en/accueil/adherer.html>

- As soon as your email address is validated, your enrolment is taken into account by the SFE for registering and validating it.
- As soon as you receive the acknowledgement of receipt of enrolment, you can declare your employees using your SIRET no. and the password that you chose.

For all the assigning formalities

- **Before the employee's secondment**

1. Log in the TFE service

2. The Employee Identification form ("Contrat") allows you to perform all assigning formalities in a single data submission.

You have to file this form before actually hiring your employee-to-be. Then it is both «Déclaration préalable à l'embauche» (DPAE, Declaration Prior to hiring) and, once signed by you and your employee, the contract of employment.

3. The DPAE form also allows to register the employee to the

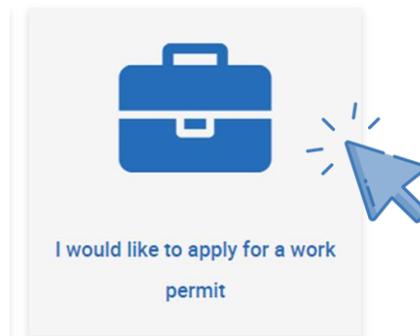
- The Social Security regime (URSSAF) ;
- To the unemployment insurance regime (France Travail);
- To the work health service;

STEP 3 WORK PERMIT APPLICATION

2 MONTHS BEFORE THE EMPLOYEE'S ARRIVAL:

APPLY FOR THE WORK PERMIT ONLINE VIA

<https://administration-etrangers-en-france.interieur.gouv.fr/particuliers/#/>



Required documents

- Online application
- Passport or identity card: For the passport, attach the pages relating to civil status and validity dates. For the identity card, attach the front and back
- A duly completed and signed **mandate** if the employer is acting through a representative.
- In case of an individual employer – the last tax declaration
- Certificate of prior declaration of secondment (recommended)

- Where work permit is granted for the first time to a foreign and/or posted employee, the employer must pay a fee to the General Directorate of Public Finance (DGFIP).
- The amount of tax varies according to the term of the contract and the gross monthly salary paid.

Gross monthly salary amount	Tax Amount
Employment contract over 3 months but under 12 month	
Less than or equal to €1,747.20 (Smic)	74 €
Enter €1,747.20 and €2,620.80	210 €
More than €2,620.80	300 €
Employment contract of 12 month or more	
Less than €4,368.00	55% gross monthly salary
Greater than or equal to €4,368.00	2 402,40 €

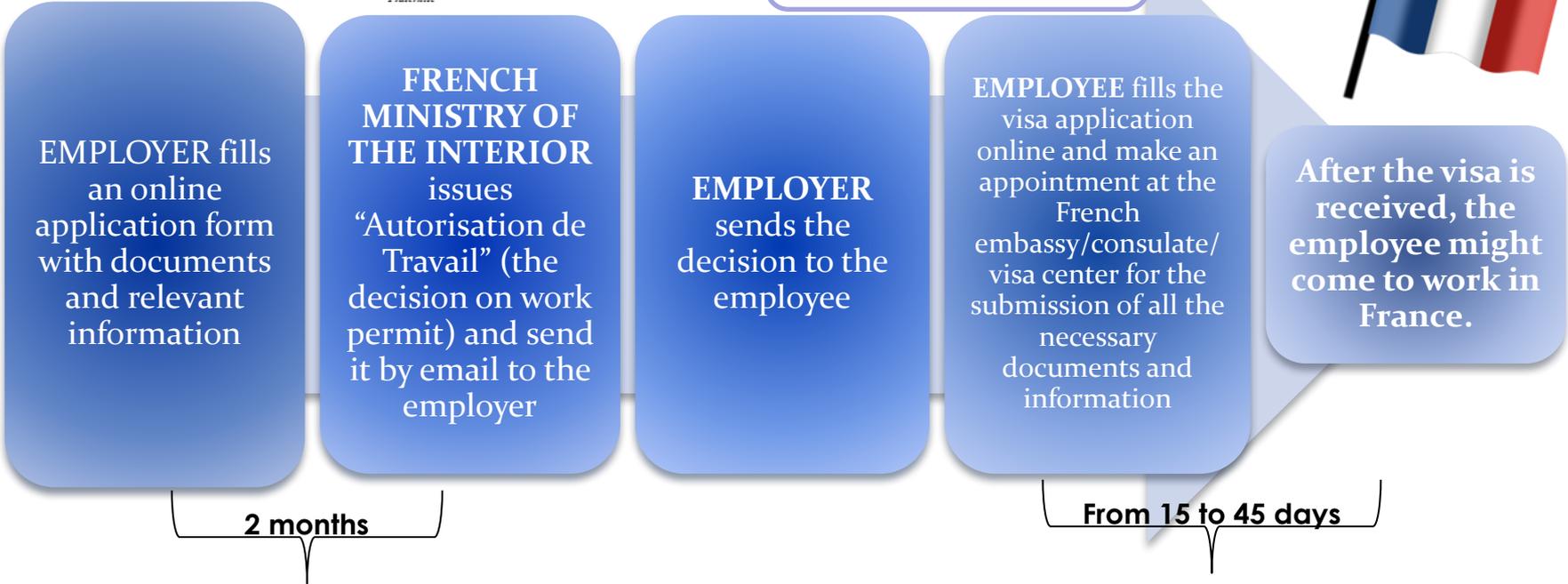
Please check the latest fees here: https://www.service-public.fr/particuliers/vosdroits/F35602/0_3?idFicheParent=F2728&lang=en#0_3

* *Smic – Gross Minimum Wage*

Process



Check on the average appointment waiting time to ensure that you are able to submit your application!



Useful link:
<https://france-visas.gouv.fr/en/web/france-visas/home> – Information about visa process and online application form

Exemption from a work permit for a short-term mission

IN SOME VERY SPECIFIC CASES, for a short-term mission (less than 90 days), there can be an exemption from requesting a work permit.

The French consulate or embassy will directly process the short visa application, verifying if the conditions are met for the exemption.

Conditions:

This mission is part of a short-term secondment with exemption from a work permit in accordance **with Article L.5221-2-1 and Article D.5221-2-1 (V) of the French Labor Code** which stipulates that, in application of Article L. 5221-2-1 of the French Labor Code, are not subject to the condition provided for in Article L. 5221-2 of the same Code (i.e. the work permit) foreigners who enter in France in order to work there for a period up to three months in the following areas:(...)

6 ° Audit and expertise missions in IT, management, finance, insurance, architecture and engineering, when he (she) is seconded in accordance with the provisions of Article L. 1262-1 of the French Labor Code.

In case of the exemption from a work permit, we will also ask you to fill the following Declaration of honor:

SUBJECT: Declaration of honor relating to secondment without intra-group mobility on a short-term mission to France with application of the exemption from a work permit

I, the undersigned

Company manager (leader)

Having signed with:

-Iter Organization the contract n°

-The Domestic Agency the contract n°

Certifies that it has been decided to send Mr or Mrs:

Currently employed since the

As a

To perform a mission in

For a duration of

On the ITER Site within the framework of the ITER Project.

This mission is part of a short-term secondment with exemption from work permit in accordance with Article L.5221-2-1 of the French Labor Code and Article D.5221-2-1 of the Code which stipulates that, in application of Article L. 5221-2-1 of the French Labor Code, are not subject to the condition provided for in Article L. 5221-2 of the same Code (ie the work permit) foreigners who enter in France in order to work there for a period up to three months in the following areas:
(...)

6 ° Audit and expertise missions in IT, management, finance, insurance, architecture and engineering, when he (she) is seconded in accordance with the provisions of Article L. 1262-1 of the French Labor Code.

Content of the mission:

Duties and responsibilities :

STEP 4 SECONDMENT DECLARATION BEFORE THE LABOUR INSPECTORATE

- The Ministry of labor portal for prior declaration before posting (in French and English):

<https://travail-emploi.gouv.fr/demarches-ressources-documentaires/formulaires-et-teledeclarations/etrangers-en-france/article/sipsi-posting-of-workers-prior-declaration-of-posting>

- Sign and complete the online form to the labor inspectorate (belongs to the Ministry of Labor):

SIPSI form - <https://www.sipsi.travail.gouv.fr/>

- **FAQ in English** provides explanation on how to complete the SIPSI form: <https://www.sipsi.travail.gouv.fr/faq>

At the end of this online declaration procedure, you will receive a confirmation email containing a copy and indicating the reference number of your declaration

WELCOME TO THE SIPSI ONLINE SERVICE

Online preliminary declaration concerning the posting of employees

Any employer located outside France planning to provide a service on French soil **must submit, before the start of the service in France, a preliminary declaration concerning the posting** of its employees to the Labour Inspectorate of the place where the service is performed.



This formality also concerns, in certain specific cases of posting, transport company which must submit a posting certificate adapted to their activity.

Posting of employees on the employer's own behalf is now exempt from such declarative formalities.

Since February 2, 2022, reporting formalities have changed in the **road transport** sector. Only posting situations not covered by the European portal connected to "IMI" must be declared on "SIPSI". For more information, see [the dedicated page of the Ministry of Transport](#).



On this website you can carry out this formality under secure and simplified conditions.

To use SIPSI in the best conditions, we recommend using the latest versions of Google Chrome or Firefox (do not use Internet Explorer).



Once you have completed the online declaration procedure, you will be able to print out your declaration and download a receipt for sending to your partners.



Throughout their posting, employees benefit from certain provisions of French labour law, not least in terms of minimum wage and working time. To find out more, [visit the Ministry of Labour website](#).

** fields are mandatory*

Login

Identifiant *



Mot de passe *



Password forgotten or expired

Log in

SIPSI: Appointment of a representative

The declaration made on the SIPSI internet portal shall constitute the designation of the representative. The appointment has to be in French indicating:

- Name or business name as well as, in the case of a specially designated agent, its SIRET number;
- Their contact details (email address and telephone number);
- Indication of the place where the documents that must be kept at the disposal of inspectors are held or the rules governing access to those documents.

The representative can be a project manager, the leader of the team in France, even an employee of the Company **BUT she/he should be able to communicate with French authorities.**

Tasks and obligations of the representative

The representative in France acts as a contact person for:

- The control agents of labor inspectorate
- The officers and agents of the judicial police
- The tax and customs officers
- The agents of social security institutions
- The officials of the institution responsible for the prevention of fraud

The representative shall **store the documents and records concerning the seconded employee and the seconded company** available for the Administration:

- work permit, pay slips, registration to the social security system, contract.

STEP 5 VISA

VISA

- After the EMPLOYER sends the decision on the work permit to the EMPLOYEE, the EMPLOYEE may fill the online visa application form and book an appointment at the Embassy/Consulate in person to apply for a long stay visa (>90days) or short stay visa (<90days).
- The employee is allowed to work as soon as he/she arrived in France with his/her passport if he/she complies with all the procedure upon the arrival

 FRENCH REPUBLIC LONG-STAY VISA APPLICATION FORM <small>This application form is free</small>				<div style="border: 1px solid black; padding: 5px; text-align: center;"> <small>IDENTITY PHOTOGRAPH</small> </div>	
EMBASSY OR CONSULATE STAMP		BOX FOR VISA NUMBER STICKER			
1. Surname (Family name)				<small>For official use only</small>	
2. Former surname(s)					
3. First name(s)					
4. Date of birth (day-month-year)		5. Place of birth	7. Current nationality		
		6. Country of birth	Nationality at birth, if different:		
8. Sex <input type="checkbox"/> Male <input type="checkbox"/> Female		9. Marital status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced <input type="checkbox"/> Widow(er) <input type="checkbox"/> Other (please specify)			
10. For minors: Surname, first name, address (if different from applicant's) and nationality of parental authority / legal guardian					
11. National identity number, where applicable:					
12. Type of travel document <input type="checkbox"/> Diplomatic passport <input type="checkbox"/> Service passport <input type="checkbox"/> Official passport <input type="checkbox"/> Special passport <input type="checkbox"/> Ordinary passport <input type="checkbox"/> Other travel document (please specify):					
13. Number of travel document	14. Date of issue (DDMMYY)	15. Valid until (DDMMYY)	16. Issued by		
17. Applicant's home address (no., street, city, postcode, country)					
18. Email address		19. Telephone number(s)			
20. If you are resident in a country other than the country of current nationality, please state: Number of residence permit: _____ Date of issue: _____ Valid until: _____					
21. Current occupation					
22. Employer (employer's address, email and telephone number) - For students, name and address of educational institution					
23. I request a visa for the following purpose: <input type="checkbox"/> Employment <input type="checkbox"/> Studies <input type="checkbox"/> Training period/education <input type="checkbox"/> Marriage <input type="checkbox"/> Medical reasons <input type="checkbox"/> Family stay <input type="checkbox"/> Private stay/Visitor <input type="checkbox"/> Re-entry visa <input type="checkbox"/> Official taking up of duties <input type="checkbox"/> Other (please specify): _____					OFFICIAL DECISION Date: _____ <input type="checkbox"/> GRANTED <input type="checkbox"/> REFUSED
24. Name, address, email address and telephone number in France of inviting employer / host institution / family member, etc.					
25. What will be your address in France during your stay?					

The long stay visa

- The long stay visa allows multiple entries inside the French territory
- The long stay visa stands for resident permit during the first year.

Short stay visa - less than 90 days

- Possibility to only get a business visa if the goals of the visits are:
 - meetings
 - conferences
 - workshops
- **BUT** whenever there is a WORK performed including,
 - supervision, monitoring, work inside the worksite

The employee needs to receive a work permit from the Ministry of the Interior to be seconded to France

(unless it falls within the work permit exemption scope – slide 23)

AFTER: once the employee has arrived in FRANCE

EMPLOYEE

Step 1 Employee's obligations upon arrival

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Step 2 Declaration of social contributions

Step 3 Payment of social contributions

STEP 1. EMPLOYEE'S OBLIGATIONS UPON ARRIVAL

In case of favourable response to the request for work authorization, the administration shall forward obligations upon arrival the foreigner's file to the management of the **OFl**

- *OFl: French Office for Immigration and Integration competent in France.*

For long stay visas:

- Within the 3 months following the arrival, the employee has to validate his/her visa by filling the form available at:

<https://administration-etrangers-en-france.interieur.gouv.fr/particuliers/#/vls-ts/demarches/etape/numero-visa>

Instructions on visa validation

- The validation is subject to a fee (of approx. 225 Euros) in a form of a “tax stamp” that can be paid (purchased) whether online, or in a tobacco store.
- When validating the visa, if you don’t have Regulatory reference (under the “Remarks” section) in your visa, choose *CESEDA R431-16-8* for *TRAVAILLEUR TEMP.*

The OFII convenes the employee and arranges medical examinations.

STEP 2 DECLARE SOCIAL CONTRIBUTIONS WITH THE TFE SYSTEM

A sole form for social contributions:

- URSSAF
- Unemployment insurance
- Complementary pension scheme

When applicable

- supplement pension scheme
- provident fund, health care scheme
- paid holiday fund

Depends on the collective agreements: further clarifications will be provided

Declaration on line

Social voucher

You must enter on

<http://www.tfe.urssaf.fr/tfewebinfo/cms/lang/en/index.html>

in the social voucher system

- Where you declare the elements that are needed to calculate the social security contributions and social welfare taxes payable for your employees (elements concerning compensation, number of hours, period of employment, etc.).
- You must complete this form so that the **URSSAF Foreign Companies Service will then calculate** the contributions you have to pay

Pay slip

- The elements entered on <http://www.tfe.urssaf.fr/tfewebinfo/cms/lang/en/index.html> on the contribution calculations allow you to print the pay slip.
- A copy must be given to the employee.

STEP 3 PAYMENT OF SOCIAL CONTRIBUTIONS

- A SOLE PAYMENT **WITH THE TFE SERVICE**
- TO URSSAF FOREIGN COMPANIES SERVICE FOR ALL SOCIAL CONTRIBUTIONS

Each month, the URSSAF Foreign Companies Service sends you a breakdown showing the amount of contributions owed.



Payment of contributions

Two payment methods are available:

- via automatic bank debit for companies that have a bank account in France. The debit takes place in your account on the 15th of the month following the sending of the contribution breakdown;
- via international bank transfer to be done at the beginning of the month following the reception of the breakdown of your contributions, to the order of the URSSAF Foreign Companies Service.

Amount of social contributions (on January 1, 2024)

Categories of
Social
contributions

Employer

Employee

Risques	Sur la totalité de la rémunération		Dans la limite du plafond	
	Employeur	Salarié	Employeur	Salarié
Assurance maladie, maternité, invalidité, décès ⁽²⁾ et contribution solidarité autonomie (CSA)	7,30 %			
Cotisation salariale maladie supplémentaire dans les départements du Bas-Rhin, Haut-Rhin et Moselle (taux modifié au 1 ^{er} avril 2022)		1,30 %		
Assurance vieillesse	2,02 %	0,40 %	8,55 %	6,90 %
Allocations familiales ⁽³⁾	3,45 %			
Contribution au dialogue social	0,016 %			
Accidents du travail	Le taux accident du travail vous est notifié par la Carsat			
CSG imposable		2,40 %	Sur 98,25 % du salaire brut ⁽¹⁾	
CSG non imposable		6,80 %		
Contribution pour le remboursement de la dette sociale (CRDS)		0,50 %		
Fnal (50 salariés et +)	0,50 %			
Fnal (moins de 50 salariés)			0,10 %	
Versement mobilité	Taux VM			
Contribution assurance chômage	4,05 %		Dans la limite de 4 plafonds	
Cotisations AGS ⁽⁴⁾	0,20 %			
Forfait social ⁽⁵⁾	20 %			
Contribution formation professionnelle (moins de 11 salariés)	0,55 %			
Contribution formation professionnelle (11 salariés et plus)	1 %			
Contribution CPF-CDD	1 %			
Taxe d'apprentissage - part principale ⁽⁶⁾	0,59 %			
Taxe d'apprentissage - solde ⁽⁷⁾	0,09 %			

NB! Current amount of social contribution as well as relevant details might be found here (in French): Common Law Contribution Rates - Urssaf.fr

Renewal of work and resident permits (if needed)

Employer

Step 1 Renewal of the work permit

Employee

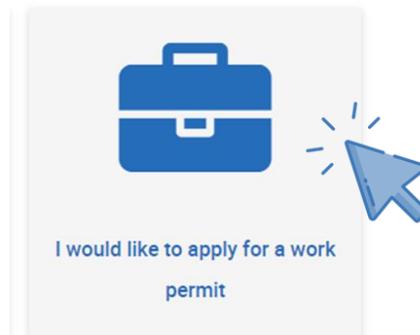
Step 2 Renewal of the residence permit

STEP 1 RENEWAL OF THE WORK PERMIT

The renewal application must be submitted in the two months before the work permit expires:

APPLY ONLINE VIA

<https://administration-etrangers-en-france.interieur.gouv.fr/particuliers/#/>



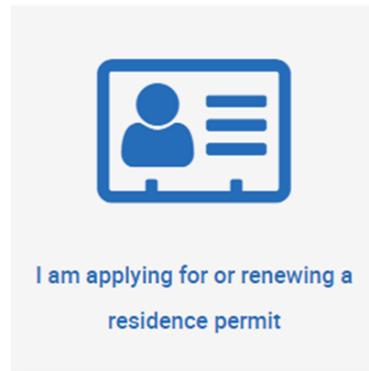
Required documents

- Online application
- Both sides of the valid residence permit
- A duly completed and signed mandate if the employer is acting through a representative.
- Copy of the work authorization initially granted (if a new fixed-term contract identical to the current contract (same function, same remuneration))
- In case of an individual employer – the last tax declaration
- Certificate of prior declaration of secondment (recommended)

STEP 2 RENEWAL OF THE RESIDENCE PERMIT

- When his/her stay is longer than 90 days
- Within 2 months before the expiration of the visa, the EMPLOYEE must submit the application online*:

<https://administration-etrangers-en-france.interieur.gouv.fr/particuliers/#/>



**It is recommended to double-check with the local prefecture, whether it should be done online, by appointment or by post. For instance: renewal for the “temporary worker” resident permit shall be done by post.*

RENEWAL OF A LONG-STAY VISA AS A RESIDENCE PERMIT (VLS/TS)

Required documents:

- Long-stay visa ending
- Passport (pages on civil status, validity dates, entry stamps and visas)
- Proof of domicile less than 6 months old
- 3 photos (if the request is made on the internet: enter the code of the e-photo (provided by the photographer or the approved cabin on the photo board).
- Proof of payment of the “tax stamp” in the amount of 225 € (to be delivered at the time of receiving of the permit)
- Medical certificate issued by the OFII: (to be delivered at the time of receiving of the permit)
- Work authorization corresponding to the position occupied
- Element of the employer's registered social declaration concerning you before the application for renewal of the residence permit or certificate of professional activity for the last 12 months

Useful links:

[Employee on fixed term contracts](#) – guideline for the renewal of the residence permit (in French and English)

[Digital photographers](#) – find a place to take an e-photo