

# SECONDING EMPLOYEES TO FRANCE (from Japan, South Korea, the USA)

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	JA-KO-US (No place of establishment in 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 SOCIAL SECURITY REQUIREMENTS

# As a bilateral convention exists

- The country of origin social security system is maintained during the mission in France
- The employee won't be under the French social security system during the duration of his secondment
- The employer does not declare or pay social contributions in France

# Employer's obligations

- Prove that the employee is kept under the country of origin social security system by producing a certificate from the organization in which he/she is registered.
- Obligation to prove, the relevant from and competent authority differ for each of the countries.

## In all cases:

- The employee must be in possession of the form issued by the national social security organization in which he/she is registered
- The form proves that she/he's kept under the social security system of the country of origin

# JAPAN

- The [J/F6 form](#) has to be validated by the Shakai Hoken CHO (CHS)
- The risk of occupational accident has to be well covered by Japanese insurance
- In this case, no contributions are due in France

## Competent authority:

### Japan Pension Service

3-5-24, Takaido-nishi  
Suginami-ku  
168-8505 Tokyo  
Japan

[www.nenkin.go.jp](http://www.nenkin.go.jp)

00 81 3 68 92 07 45

# SOUTH KOREA

- The KOR/FR1 - SE237-1 has to be validated by the NATIONAL PENSION FUND (CPN)
- The risk of occupational accident and occupational diseases have to be well covered by the insurance
- In this case, no contributions are due in France

## Competent authority

### National Pension Service - NPS - International Center

Kukmin-Yeonkum Building 6th Floor, 180,

Giji-Ro, Deokjin-Gu, Jeonju-si

54870 Jeollabuk-do

[www.nps.or.kr](http://www.nps.or.kr)

063-713-7106

# The KOR / FR1 - SE237-1 FORM



한국 국민연금관리공단/프랑스 연락기관

Service des Pensions Nationales de la Corée/ Organisme compétent en France

KOR/FR1

SE237 -1

한국-프랑스 사회보장협정에 의한  
한국 프랑스 법령적용증명서

**ATTESTATION CONCERNANT LA LÉGISLATION APPLICABLE**

CORÉENNE  FRANÇAISE

**EN VERTU DE L'ACCORD DE SÉCURITÉ SOCIALE CORÉE-FRANCE**

## UNITED STATES

- The SE 404-02 form has to be validated by the SOCIAL SECURITY ADMINISTRATION (SSA)
- In this case, no contributions are due in France

### Competent authority

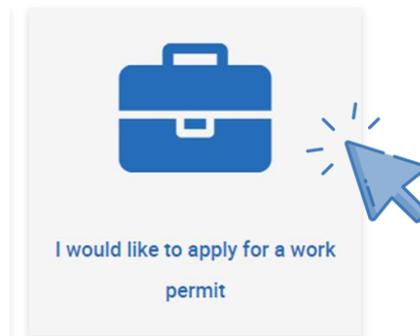
**Social Security Administration**  
Office of International Programs  
PO BOX 17741  
BALTIMORE MD 21235-7741  
USA

# STEP 2 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
<b>Employment contract over 3 months but under 12 month</b>	
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 €
<b>Employment contract of 12 month or more</b>	
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](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!



EMPLOYER fills an online application form with documents and relevant information

FRENCH MINISTRY OF THE INTERIOR issues “Autorisation de Travail” (the decision on work permit) and send it by email to the employer

EMPLOYER sends the decision to the employee

EMPLOYEE fills the visa application online and make an appointment at the French embassy/consulate/ visa center for the submission of all the necessary documents and information

After the visa is received, the employee might come to work in France.

2 months

From 15 to 45 days

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 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 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 (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.***

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 3 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 of 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, and **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 4 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).

 <b>FRENCH REPUBLIC</b> <b>LONG-STAY VISA APPLICATION FORM</b> <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): _____					<b>OFFICIAL DECISION</b>  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.
- 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

# Short stay visa - less than 90 days

The Japanese, South Korean and United States nationals are exempted from visa if they stay for less than 90 days.

## AFTER: once the employee has arrived in FRANCE

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 **OFII**

- *OFII: 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.

# Renewal of work and resident permits (if needed)

Employer

Step 1 Renewal of the work permit

Employee

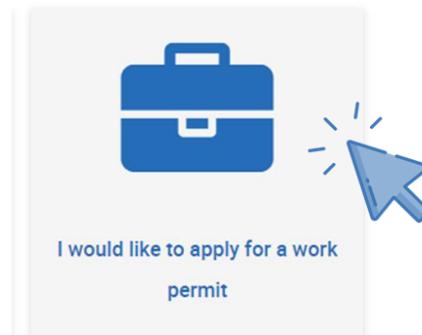
Step 2 Renewal of the residence permit

# 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/#/>



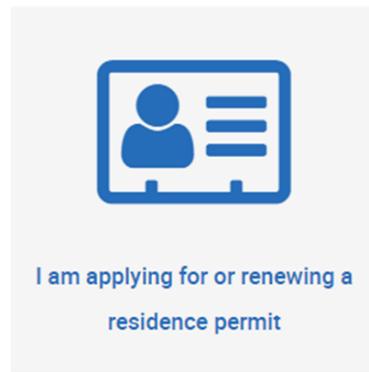
# Required documents

- 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