

# Your corporate obligations to your employees

**During your employees' period of secondment in France, it is French legislation that applies**

> By virtue of his responsibilities, the user is obliged in respect of his "temporary" employees, to comply with:

- The regulations regarding working time and weekly rest periods
- The standards relating to health and safety, together with the arrangements in the matter of industrial medicine.

> You, as the employer, must:

- Pay the minimum wage instituted in France, for the period of secondment of "temporary" employees.

*In France, since 1<sup>st</sup> July 2005 the gross legal minimum hourly wage is 8,03 €. It is reviewed at least once a year. Hours worked in excess of 35 hours a week are overtime hours paid at a higher rate. However, there are some special rules for some business sectors and under conventions and collective labour agreements.*

- To grant temporary employees an end of mission payment, equal to 10% of the total gross remuneration paid.

*This payment is due only in cases of replacement of absent employees, or an occasional increase in the user's activity.*

- To apply to them the equivalent of French law in respect of paid holidays

*French law permits some derogations. In the matter of paid holidays in the building and construction industry, it is possible not to apply the French regime if the employees benefit from equivalent conditions under the legislation of your country.*



- In conformity with European Regulation No. 1408/71 of 14 June 1971, seconded employees' membership of your country's social security scheme may be maintained throughout the period of secondment, provided they are normally employed by your company and remain under your authority. After 12 months, they must join the French the French social security scheme, unless a derogation is granted, at your request, by the Centre for European and International Liaisons for Social Security (CLEISS).

*It is essential, during the period of secondment in France, to provide your employees with E 101 or E 102 certificates as appropriate, which exempt them from membership of the French social security scheme and from payment of contributions to the regional Union for the recovery of social security contributions and family allowances (URSSAF) or the Mutualité sociale agricole [mutual agricultural insurance scheme] (MSA).*

*For further information, consult the following web sites:*

<http://www.acoss.fr>

<http://www.urssaf.fr>

<http://www.cleiss.fr>



*These rules constitute the common base of the legislation of the Member States of the European Economic Area on the subject of the transnational secondment of employees.*

*For more information:*

*Consult the web sites of the Ministry of Employment, Labour and Social Cohesion*

<http://www.emploi-solidarite.gouv.fr>

<http://www.travail.gouv.fr>



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**Délégation interministérielle à la lutte contre le travail illégal**



## Temporary secondment of employees in France

**CONTRACTORS HIRING OUT STAFF FOR TEMPORARY WORK, PRIVATE EMPLOYMENT AGENCIES, TEMPORARY STAFF AGENCIES**



You wish to put  
your employees at  
the temporary disposal  
of French users...

...it's possible!

On what conditions  
can you second  
"temporary workers"  
in order to put them  
at the disposal  
of French users?

### **What does French law call "temporary workers"?**

They are workers placed **under the supervision and authority of a user in order to perform a precise and temporary task**, to replace absent employees, or to cater for an occasional increase in the user's activity or for jobs of a seasonal nature, or lastly in sectors where this form of contract is in constant use. **These workers are paid by the temporary work contractor.**

- > In conformity with community principles, French law makes the secondment of "temporary" workers subject to a number of conditions:
- > Your company must have **a genuine business in your country of origin**
- > The secondment must remain **temporary** and limited to the duration of the job
- > You must be in possession of **a financial guarantee** taken out with a mutual surety body, insurance company, financial or credit institution
- > You must respect **the grounds for recourse** to "temporary" workers provided under the French labour code
- > Your employees placed under the user's authority and supervision must retain throughout the period of secondment **a legally subordinate connection with your company**
- > If your employees are nationals of a third European Union country, they must be in possession of **a temporary work permit** issued by the French labour administration.

### **ON CONDITION THAT**

- > The rules laid down by European law are obeyed<sup>1</sup>
- > A few simple formalities are completed
- > Certain provisions of French legislation are observed

### **PLEASE NOTE**

These conditions are those that apply solely to commercial operations providing temporary workers, authorised in France.

## Your formalities for the French authorities

One simple formality: a declaration of secondment on plain paper to the labour administration, indicating in particular:

- > The name, corporate name, address and legal form of your business and details of its registration on ... (name of the business register of your country of origin)
- > The identity of your company's legal representative together with that of its representative in France, the name of the body to which social security contributions are paid
- > Proof of the possession of a financial guarantee or equivalent guarantee
- > The name, corporate name and address of the user company, the name and nationality of seconded employees and the start and end dates of their mission

**Important:** *The declaration of secondment used by the majority of the European Union States must be sent before the start of the period of secondment to the Départementale Department of Labour, Employment and Vocational Training (DDTEFP) of the département of the place at which the temporary work is to be carried out.*



**For more details about the content of declarations and the addresses of the Départementale Departments of Labour, Employment and Vocational Training (DDTEFP), consult the web sites of the French Ministry of Labour, Employment and Social Cohesion and the French Ministry of Agriculture:**

<http://www.travail.gouv.fr>

<http://www.agriculture.gouv.fr>

In some cases, there are a few additional formalities:

- > If you second workers who are nationals of third countries, you must obtain a temporary work permit for each worker
- > You must complete tax registration formalities at the Centre des Impôts des non résidents [Non-residents Tax Centre] (CINR) Inspection TVA [VAT Inspectorate]



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<sup>1</sup> Directive No. 96/71 of 16 December 1996 relating to the secondment of workers in the context of the provision of services.