



**MINISTÈRE
DU TRAVAIL,
DU PLEIN EMPLOI
ET DE L'INSERTION**

*Liberté
Égalité
Fraternité*

GUIDE TO MAJOR SPORTING EVENTS

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EDITORIAL



This guide, which has been drawn up by the Directorate-General of Labour, is aimed at the organisers of major sporting events in France, as well as the companies providing services in connection with these events.

The organisation of major sporting events is only made possible by the work of several thousand employees of numerous companies, including foreign firms.

This guide sets out the formalities and obligations that must be complied with as an employer both of employees recruited under a contract governed by French law and of seconded employees working in France. It also sets out the specific obligations for project owners and principals, and provides a reminder of the main rules governing social protection.

This guide focuses on the situation of salaried employees in the context of major sporting events.

It is being published as part of the preparations for the next major sporting events, in particular the Olympic and Paralympic Games that France will be hosting in 2024.

Because of the values they represent, these sporting events must be held in an exemplary and responsible manner. To take part, it "is important to know the rules of the game and to respect them.

This guide will help you on a day-to-day basis by reminding you of a few principles and points to watch out for, in order to support your commitment to exemplary sporting events.

Olivier Dussopt

Minister for Labour, Employment and Integration

PART I – ORGANISATION AND ADMINISTRATION OF LABOUR

1.1 Territorial organisation of labour administration

In the run-up to a major sporting event, the organisers and companies involved can contact the local labour administration to obtain information on the applicable regulations.

The local labour administration departments are grouped within the **Regional Directorates for the Economy, Employment, Labour and Solidarity (DREETS)**. These directorates bring together expertise in social cohesion, labour, employment, the economy and business, and the government departments responsible for them:

- at regional level, in the Regional Directorates for the Economy, Employment, Labour and Solidarity (DREETS);
- at the level of the *départements*, in the Departmental Directorates for Employment, Labour and Solidarity (and the Protection of Populations) – DDETS (PP).

In some regions, local labour administration departments are organised in their own specific way. In Île-de-France, the Regional and Interdepartmental Directorate for the Economy, Employment, Labour and Solidarity (DRIEETS) has departmental units that perform the duties of the DDETS for the departments in the inner suburbs, while the departmental directorates for employment, labour and solidarity are responsible for the outer suburbs. In Overseas France, the duties assigned to the DREETS, DDETS and DDETS-PP in mainland France are assigned to the Directorates for the Economy, Employment, Labour and Solidarity (DEETS) in Guadeloupe, Martinique, Réunion and Mayotte, and to the General Directorate for Cohesion and Populations in French Guiana.

The labour inspectors responsible for examining applications for exemptions (particularly with regard to working hours) and monitoring compliance with the regulations are attached to an inspection unit corresponding to a geographical sector within a *département*. In each region, a **regional illegal employment support and monitoring unit (URACTI)** may be called upon to carry out checks in connection with these matters or the international provision of services.

As regards requests for exemption from regulations in particular, a summary table in appendix 1 of this guide tells you who to contact, depending on the type of exemption request (the DREETS or the labour inspector).

Focus on a specific form of organisation: setting up a one-stop shop

For the Rugby World Cup 2023 and the Olympic and Paralympic Games 2024, the labour authorities have set up a 'one-stop shop' to provide a single point of contact for organisers and service providers, and to centralise all requests for exemptions in connection with the event. The department in charge of this 'one-stop shop' is responsible for coordinating the work of departments in other regions, facilitating communication and rapidly transmitting information, particularly when the event is taking place in several parts of France.

If the need for an exemption is identified, it is important that those concerned contact the DREETS as far in advance as possible in order to present the event and its specific characteristics.

1.2 How labour inspections are carried out

Compliance with the rules on labour law and worker protection is an imperative for any major sporting event. Labour inspection checks to ensure compliance with these rules must be facilitated.

Labour inspection checks on service providers and principals are organised to verify compliance with certain obligations, in particular:

- Employment and working conditions;
- Preventing illegal employment and illegal posting by principals and service providers;
- Working hours (in particular compliance with minimum and maximum daily and weekly working hours and rest periods, and night work rules).
- Working conditions and compliance with the employer's obligations to ensure the workers' health and safety.

It may be useful to discuss how checks will be organised ahead of the event in order to make it easier to carry them out while ensuring safe access to the site concerned. Labour inspectors have the right to enter all establishments where labour law regulations apply. Therefore:

- Access to the site by labour inspectors must be provided for in compliance with safety requirements and, if necessary, planned ahead in consultation with the relevant DREETS in order to ensure, where necessary, that to facilitate their free movement, inspectors can benefit from accreditation at events where this is provided for by law, notwithstanding the fact that they are entitled to freely access premises where workers are employed at any time;
- Organisers are advised to present their sporting events to the inspecting bodies. Organisers can send a list of the organiser's service providers (French or foreign) for each of the sites to the DREETS responsible for the location where the events are taking place (or to the DREETS in charge of the 'one-stop shop' if this has been set up in view of the scale of the sporting event and/or its inter-regional nature) before the start of the event;

Good practice: planning ahead for inspections

Companies involved are advised to check compliance and to have available the main documents requested by the inspectors, in order to plan ahead for and facilitate the inspection. Here are a few examples:

- Employment contracts;
- Payslips;
- Temporary employment contracts and contracts for the supply of temporary workers;
- Documents for recording working hours (L. 3171-2, D. 3171-8 of the French Labour Code);
- Single occupational risk assessment document (L. 4121-3-1 of the French Labour Code);
- Supporting documents for mandatory periodic inspections.

(See part II of this guide)

Where there are posted employees, other documents translated into French must be kept at the place where the service is provided (see part III of this guide).

The above list is not exhaustive, and inspectors may also request any other document required under the French Labour Code.

1.3 The main prerogatives of labour inspectors

To enable them to perform their duties, labour inspectors have special prerogatives conferred on them by the International Labour Organisation Convention No. 81 of 11 July 1947 on labour inspection and the French Labour Code:

- The right to enter and visit any premises where workers may be employed at any time, with no right to object given to the employer and without exception. Inspectors may also enter any premises where workers are housed after receiving authorisation from the person or persons occupying the premises (art. L. 8113-2-1 of the French Labour Code);
- The right to investigate and question, alone or in the presence of witnesses, the employer or company staff present on the premises at the time of the inspection;
- The right to check the identity and address of the employer or employee present on the premises (art. L. 8113-2);
- The right to consult company documents made compulsory by the French Labour Code or by a legal provision relating to the labour system (art. L.8113-4).

Note:

During their inspections, inspectors may request **any document or piece of information**, in whatever form, that may be useful in establishing facts likely to enable verification of compliance with all the provisions of the French Labour Code: relating to discrimination (art. L. 8113-5); gender equality in the workplace; the exercise of trade union rights; psychological and sexual harassment; health and safety at work; illegal employment (art. L. 8211-1). For the communication of computerised data, they have access to software and stored data as well as to the unencrypted reproduction of information likely to facilitate the fulfilment of their duties. They may request that the information be transcribed into documents that can be used directly for the purposes of the inspection by means of any appropriate process (art. L. 8113-5-1).

QUESTIONS & ANSWERS:

→ What are the main offences at sporting events that require particular vigilance?

Checks carried out at previous major sporting events have revealed the following offences or high-risk situations:

- Volunteers working in conditions different from those initially announced or in poor conditions (lack of shelters, seats, distance from sanitary facilities, work performed by employees, etc.);
- Poorly monitored operating conditions for service providers (supervision, cleaning, catering, transport);
- Cascading subcontracting;
- Late recruitments for which a declaration prior to hiring (*déclaration préalable à l'embauche*; DPAE) was not made or was made late;

- Stewards without professional cards;
- Situations in which people working under the wrong status ('false trainees', 'false self-employed workers' working under the instructions of principals) constitute undeclared labour offences;
- Infringements by temporary employment agencies; DPAE subsequent to the inspection and non-compliant employment contracts (absence of working hours);
- Infringements of rules on working hours: absence of documents recording working hours or keeping non-compliant documents (pre-recorded working hours sheets), lack of weekly rest periods or failure to distribute working hours for part-time employees, exceeding the maximum working week duration;
- Poor application of posting regulations, with, for example, formalities prior to posting not being carried out or being carried out late;
- Failure to comply with the rules for preventing the risk of falls, particularly when erecting and dismantling temporary structures;
- Inadequate sanitation facilities.

Best practice:

- Respecting the conditions that apply to the employment, work, health and safety of volunteers (see [practical guide 'Using volunteers' for organisers of major sports events](#)). For example, volunteers should never be left alone and far from their supervisors and/or those in charge of volunteers, and should never be left in a position of danger or insecurity;
- Be vigilant about cascading subcontracting and the associated risks for the employees concerned. Remind service providers of their obligations and good practice in the use of subcontractors.
- Ensure that all companies involved comply with the rules and formalities relating to the posting of workers.

**PART II – EMPLOYEES RECRUITED UNDER
EMPLOYMENT CONTRACTS SUBJECT TO
FRENCH LAW**

2.1 The main formalities to be completed by the employer prior to recruitment

When an employee is recruited, the employer is obliged to complete a number of formalities with the authorities, in particular the declaration prior to recruitment (*déclaration préalable à l'embauche*; DPAE). The employer also has obligations towards the employee.

Some companies can use the TESE (*titre emploi-service entreprise*) scheme to make it easier for them to fulfil their social obligations relating to the recruitment and employment of employees (employment contracts, payslips, etc.). Non-profit associations and incorporated foundations can use the '*chèque emploi associatif*' scheme, regardless of their number of employees (the maximum number of employees requirement no longer applies from 1 January 2019).

If the employee is a foreign national and from a country outside the European Union, the European Economic Area or Switzerland, the employer must check before taking him on that he has a valid work permit allowing him to be recruited for the job.

Declaration prior to hiring (DPAE)

This is a compulsory nominative declaration made by the employer electronically on the [net-entreprises website](#) before the employee actually starts work. It is sent to the social protection bodies designated for this purpose (Union de Recouvrement des cotisations de Sécurité Sociale et d'Allocations Familiales (URSSAF), Mutualité Sociale Agricole (MSA) for agricultural employees or Caisse Générale de Sécurité Sociale (CGSS) for overseas departments and regions and overseas collectivities) at the earliest eight days before the foreseeable date of hiring, and at the latest the day before, regardless of the duration and nature of the planned employment contract.

This declaration enables the employer to make a number of declarations, including registering with the general social security scheme, registering the employee with the local health insurance fund (Caisse Primaire d'Assurance Maladie; CPAM), registering the employer with the unemployment insurance scheme, requesting membership of an occupational health service and requesting an information and prevention visit or, for the employees concerned, a medical examination to confirm their fitness to work.

QUESTIONS & ANSWERS:

→ **What does an employer risk if he fails to make a declaration prior to hiring?**

Intentional failure to make a declaration prior to hiring is a criminal offence. It is liable to result in severe criminal, administrative and civil penalties for failure to declare paid employment (see Appendix 2: Penalties).

Unintentional failure to make a declaration prior to hiring is punishable by a fine.

→ **What must the employer do with regard to the employee?**

The employer must provide the employee with a copy of the declaration prior to hiring or the acknowledgement of receipt issued by URSSAF or MSA.

USEFUL RESOURCES

- Visit the Ministry for Labour website: <https://travail-emploi.gouv.fr/droit-du-travail/>
- For all information on the declaration prior to hiring, consult the URSSAF website: <https://www.urssaf.fr/portail/home/employeur/employeur-du-personnel/les-formalites-liees-a-lembauche.html> or the MSA website: <https://www.msa.fr/lfy/embauche/dpae>.
- To submit your declaration prior to hiring to URSSAF or MSA electronically, visit the net-entreprises website: <http://www.net-entreprises.fr/vos-declarations-en-ligne/dpae/#lessentiel>

Work permits for foreign employees subject to this obligation

Principle: any third-country national (not a national of a Member State of the European Union, the European Economic Area or Switzerland) who wishes to work as an employee in France is required to hold a work permit for the job he is going to do. This obligation applies to all paid employment, regardless of the length of the employment contract. It is up to the future employer to apply for a work permit [online](#).

However, certain foreign nationals may be exempt from the work permit requirement in certain situations.

For short stays (up to 90 days): Articles L. 5221-2-1 and D. 5221-2-1 of the French Labour Code set out seven areas of activity for which foreign employees do not need to apply for a work permit. These areas include sporting events, such as international competitions or tournaments and in particular the Olympic Games ([circular of 2 November 2016](#)). Both athletes and persons accompanying them who are taking part directly in the event or who are accredited by the organisers (referees, coaches, doctors, sponsors, technical and organisational staff, etc.) are exempt from the requirement to hold a work permit.

The posting of employees (see page 24 of this guide) is subject to a work permit, with the exception of two situations for which an exemption is provided:

- Posting as part of an intra-company transfer (ICT), which is covered by the 'ICT' residence permit,
- The posting of a third-country national working on behalf of an employer established in the territory of a Member State of the European Union, the European Economic Area or Switzerland (e.g.: the posting of an employee of Brazilian nationality by a Spanish company, who usually works in Spain, does not require a work permit, only a posting declaration).

In practice, the foreign employer must first complete the posting declaration via the Ministry for Labour's [SIPSI teleservice](#) and the acknowledgement of receipt of this declaration will then be sent as a supporting document for the work permit application via the Ministry of the Interior's [dedicated teleservice](#).

Residence documents (visa or residence card) issued on the basis of the Talent Passport allow the holder to work without first obtaining a work permit.

QUESTIONS & ANSWERS:

- **What are the risks if an employer hires a foreign employee without a work permit?**

Intentionally taking on and employing a foreign employee without a work permit is an offence punishable by severe criminal, administrative and civil penalties for the illegal employment of a foreigner (see Appendix 2: Penalties).

Note: The declaration that one is employing a foreign employee which must be made to the prefecture is different from the declaration prior to hiring, and does not exempt an employer from making the latter.

USEFUL RESOURCES

- Visit the Ministry for Labour website: <https://travail-emploi.gouv.fr/droit-du-travail/>
- For information on applying for a work permit, visit the Ministry of the Interior website: <https://www.demarches.interieur.gouv.fr/particuliers/autorisation-travail-etranger-salarie-france> and the French Office for Immigration and Integration (OFII) website: <http://www.ofii.fr/recruter-un-travailleur-etranger>
- To apply for authorisation online, [click here](#).

The construction and civil engineering professional identification card (CIP-BTP card)

The construction and civil engineering professional identification card is compulsory for any employee carrying out construction or civil engineering work on a construction or civil engineering site on behalf of a company established in France or on behalf of a company established outside France in the case of posted employees. It enables the employee to be identified and helps in the fight against illegal employment.

Employers must apply for a BTP card when the work involves excavation, earthworks, drainage, construction, assembly and dismantling of prefabricated elements, interior or exterior fittings or equipment, restoration or renovation, demolition or conversion, cleaning, maintenance or upkeep of works, repairs or refurbishment, as well as painting and cleaning relating to these works and any directly related ancillary operations.

This application can be submitted [online](#) with the Caisse des congés et intempéries du BTP (CIBTP).

The card contains details of the employee, the employer, the user company (if any) and the organisation that issued the card.

QUESTIONS & ANSWERS:

- **What are the risks if an employee carries out construction and civil engineering work without having a construction and civil engineering card?**

Employers who fail to apply for a BTP card risk an administrative fine (see Appendix 2: Penalties).

- **What types of work might constitute construction and civil engineering work in connection with the organisation of sporting events?**

In the case of sporting events, work falling within the scope of the BTP card could, for example, involve building a stadium or fitting out the interior of a sports stadium as part of a construction or civil

engineering site (renovation of changing rooms if this renovation involves altering the structure of the building or the bleachers in a gymnasium, etc.).

USEFUL RESOURCE:

→ For further information and to apply for a BTP card online, please visit the following website [CIBTP France | Professional identification card \(cartebtp.fr\)](https://www.cibtp.fr).

2.2 The employer's main obligations towards the employee

When an employer recruits an employee, it has obligations towards that employee. It is the employee's responsibility to comply with all the minimum protection rules laid down by the French Labour Code in respect of working and employment conditions. The main ones are listed below in a non-exhaustive manner.

If these rights are not respected, the employer is liable to penalties.

Employment contracts

The employment contract formalises the hiring of the employee and specifies the essential elements (in particular the duration of the contract, the job and professional qualifications, remuneration and working hours) as well as the conditions under which the employee will work under the legal subordination of the employer.

It does not have to be in writing, but it is preferable to provide the employee with a written contract to ensure that their recruitment is secure. Some collective agreements make written contracts compulsory. A written contract is also compulsory for all fixed-term, temporary and part-time contracts. The written employment contract must be drawn up in French. Foreign employees may request a translation of their contract into their native language.

QUESTIONS & ANSWERS:

→ **What are the risks if an employer fails to sign a written contract with an employee on a fixed-term or part-time contract?**

All fixed-term contracts must be in writing, otherwise they are deemed to have been concluded for an indefinite period.

A written contract is also compulsory for all part-time employment contracts, failing which the contract is presumed to be a full-time contract.

The judge at the Conseil des Prud'hommes (CPH) will decide whether the contract should be reclassified as a permanent or full-time employment contract.

Furthermore, these breaches constitute offences punishable by substantial criminal fines (see Appendix 2: Penalties).

→ **What information should be included in my employee's contract of employment?**

In particular, the contract includes the professional qualification and the job held by the employee, the name of the collective agreement, the length of the trial period if there is one, the working hours, the amount of pay and, where applicable, the end date of the contract in the case of a fixed-term contract.

Payslip

The employer must also provide the employee with a payslip when their salary is paid.

This document contains a number of compulsory pieces of information, including the employer's name and address, where applicable, the title of the collective agreement applicable to the employee or, failing that, a reference to the French Labour Code for the provisions relating to the employee's holiday entitlement and the length of the notice period in the event of termination of the employment relationship, the employee's name and job title, as well as his position in the collective bargaining classification applicable to him and the period and number of hours worked to which the salary relates, distinguishing, where applicable, between hours paid at the normal rate and those for which extra pay is payable for overtime or any other reason, and stating the rate or rates applied to the corresponding hours.

QUESTIONS & ANSWERS:

→ **What are the risks if an employer fails to issue a payslip to an employee or if the document does not show the number of hours actually worked?**

Failure to do so may constitute undeclared work, an offence punishable by severe criminal, administrative and civil penalties (see Appendix 2: Penalties).

Compliance with minimum rules on working hours and daily and weekly rest periods

The French Labour Code defines working time as the time during which the employee is at the employer's disposal and complies with the employer's instructions without being free to pursue personal interests.

Unless an exemption has been obtained, the maximum legal working time is 10 hours a day and 48 hours in any one week. The working week, calculated over any period of 12 consecutive weeks, may not exceed 44 hours.

All employees must have a daily rest period of at least 11 consecutive hours between two periods of work, and it is forbidden for the same employee to work more than 6 days a week. At least one day of rest (24 consecutive hours plus a minimum daily rest period of 11 hours) must be granted each week and, in principle, on Sundays (the Sunday rest principle).

QUESTIONS & ANSWERS:

- **What are the risks if an employer fails to comply with the minimum rules on working hours and daily and weekly rest periods?**

These breaches constitute offences punishable by substantial criminal or administrative fines (see Appendix 2: Penalties).

- **What do you do if, in exceptional cases, an employer needs employees to work more than 10 hours a day in order to complete the work in time for the start of the sporting event?**

The actual daily working time per employee may not exceed 10 hours. However, it is possible to apply to the Labour Inspectorate for an exemption in the event of an emergency, where a company or establishment agreement or, failing that, an industry-wide agreement provides for this overtime, in the event of increased activity or for reasons linked to the organisation of the company, provided that this overtime does not increase the working time to more than 12 hours as a result (see Appendix 1 on possible exemptions).

- **What can an employer do if, in exceptional cases, he needs to make employees work more than 48 hours a week for the same reason?**

In any one week, the maximum working week is 48 hours (absolute maximum working week). This maximum duration may be exceeded in the event of exceptional circumstances leading temporarily to an extraordinary increase in workload, and for the duration of such circumstances. Authorisation from the Regional Director for the Economy, Employment, Labour and Solidarity (DREETS) is required, and the excess may not result in employees working more than 60 hours per week (see Appendix 1 on possible exemptions). This authorisation specifies the scope of the authorisation and its duration. The social and economic committee or, in its absence, the staff representatives give their opinion on the requests for authorisation made in this respect. This notice is sent to the Labour Inspectorate.

- **Can an employer ask employees to work on Sundays?**

There are several types of exemption from the Sunday rest principle, which may be permanent or temporary, subject to authorisation or not, and applicable to the whole country or to certain precisely defined areas (legal exemptions linked to production constraints, business activity or the needs of the public, exemptions in food retail outlets, geographical exemptions in international tourist zones, tourist zones, commercial zones, exemptions under the "mayor's Sundays" scheme).

If the company is not covered by an exemption from Sunday rest, it can apply to the prefect for an exemption:

- On the basis of article L. 3132-20 of the French Labour Code, the prefect may authorise establishments to derogate from the Sunday rest rule in order to prevent disadvantage to the public or to the normal operation of the establishment. Exemptions may be one-offs (one or more Sundays) or permanent (one to three years).

- On an exceptional basis and for the limited period from 15 June to 30 September 2024 (provisions resulting from article **25 of the law of 19 May 2023**), the prefect may authorise retail establishments that provide goods or services and that are located in the communes where the competition venues for the Olympic and Paralympic Games are located, as well as in the communes bordering or located near these venues, to derogate from the Sunday rest rule by

allocating weekly rest in rotation. To do this, the prefect takes into account the needs of the public resulting from the expected exceptional influx of tourists and workers. The employees must be volunteers and benefit from the compensation provided for in the first paragraph of Article L. 3132-27 of the French Labour Code. **This derogation is supplementary, i.e. it is intended to apply only in the absence of any other derogation from Sunday rest which applies to the establishment in question.**

It should be noted that when reviewing these requests, the prefect checks whether the company is already covered by an exemption. In the case of retail businesses in particular, Sunday rest may be waived on the Sundays designated for each retail business by a decision of the mayor, taken after consulting the municipal council. The number of Sundays may not exceed 12 per calendar year. The list of Sundays is drawn up before 31 December for the following year. It may be amended in the same way during the year, at least two months before the first Sunday affected by the amendment.

Rules governing the minimum growth wage and the agreed minimum wage

The employer must comply with the rules relating to the minimum growth wage (*salaires minimum de croissance*; SMIC).

The amount of the gross hourly SMIC is set, at least once a year, by decree of the Minister for Labour.

Employers may not pay an employee less than the hourly wage corresponding to the minimum wage, regardless of the form of remuneration (time, output, task, 'per piece' rate, commission or tip).

All private-sector employees aged 18 and over must receive a salary at least equal to the minimum wage.

A reduced SMIC rate may be applied to apprentices and young employees on professionalisation contracts, depending on their age and the length of the contract, and to young employees aged under 18 who have less than 6 months' professional experience in the particular sector in which they are working: a reduction of 10% may therefore be applied when the young employee is aged between 17 and 18 and 20% when the young employee is aged under 17.

In addition, the applicable collective agreement generally specifies a minimum wage.

If the agreed minimum wage is lower than the SMIC, the employer will pay additional wages to bring the salary up to the level of the SMIC.

If the agreed minimum wage is higher than the SMIC, the employer must pay the amount stipulated in the collective agreement if it has been made compulsory by an extension order issued by the Ministry for Labour.

QUESTIONS & ANSWERS:

→ **What are the risks if an employer pays an employee less than the minimum wage?**

These breaches constitute offences punishable by substantial criminal or administrative fines (see Appendix 2: Penalties).

USEFUL RESOURCES:

→ Check how much the SMIC is on the website of the Ministry for Labour: <https://travail-emploi.gouv.fr/droit-du-travail/la-remuneration/article/le-montant-du-smic-brut-horaire> or the public website Service-Public.fr: <https://www.service-public.fr/particuliers/vosdroits/F2300>

Compliance with applicable occupational health and safety provisions (OHS)

Employers must ensure the health of their employees and the safety of their workplaces and working conditions, taking into account the occupational risks to which they may be exposed during their working hours (working at height, work equipment, electrical, chemical or biological risks, etc.).

QUESTIONS & ANSWERS:

→ **What are the employer's OHS obligations?**

Employers must take measures to prevent occupational risks related to the nature of the work and the organisation of work specific to the company, as well as anticipating changes, in order to ensure the safety and protect the mental and physical health of all workers at their workplace.

The employer must carry out a risk assessment covering the technical, human and organisational aspects of the company's activities. The results must be formalised in the Single Occupational Risk Assessment Document (*document unique d'évaluation des risques professionnels*; DUERP), which also includes the appropriate preventive measures that the employer implements to protect workers from the various risks they face.

Occupational risk prevention measures

Depending on the results of the risk assessment, the measures will focus in particular on preventing the following main risks encountered in connection with major sporting events:

- **Risks of interference between several involved companies:** e.g. identifying and preventing the risks resulting from the presence of personnel, installations and equipment from different companies in the same workplace which add to the risks specific to each individual company's activities, implementing general coordination of prevention measures before and during the execution of the operation with all the employers in order to effectively comply with the provisions relating to the health and safety of workers.
- **Machinery and work equipment risks:** e.g. implementing preventive measures to combat the very frequent risks of crushing (traffic rules), shearing, cutting, catching, impact, projection, etc. In terms of use, keeping machines in good condition and ensuring that they comply with the applicable technical rules (in particular that guards and protective devices are in place and functioning correctly, that braking systems are effective), complying with operating procedures, training workers and informing them of instructions, detecting anomalies and malfunctions and taking corrective action.
- **Risks of falls from height:** e.g. assessing the operating procedure for work at height, making the installation of collective protection equipment to prevent or limit exposure to danger for all employees a priority, prohibiting the use of a ladder or stepladder as a workstation at height and prioritising use of a lightweight individual rolling platform (LIRP), etc.

- **Electrical risks:** e.g. compulsory training for workers carrying out operations on or near electrical installations, preparing and organising operations, complying with design and installation rules, prioritising de-energised operations and respecting distances when working next to other people.
- **Heat-related risks:** e.g. implementing preventive measures (changing the air in the premises, providing shaded, air-conditioned or misted areas, cool drinks, etc.), planning how activities are to be organised in the event of very hot weather (postponing certain tasks, changing working hours, increasing breaks, rotating staff at the most exposed workstations, organising emergency assistance, etc.); considering how to encourage the use of handling aids for the affected workstations and choosing personal protective equipment (PPE) suited to working in very hot weather. Time spent in the sun should be limited and teamwork encouraged, so that employees can stay vigilant for signs of heat stroke in their co-workers. Employers should not hesitate to stop work if they feel that their employees are in danger. For more information, see [the guide to preventing risks associated with heatwaves](#).
- **UV-related risks:** e.g. limiting exposure to the sun, wearing protective clothing, sunglasses and wide-brimmed hats. Exposure to the ultraviolet (UV) radiation emitted by the sun has harmful effects on health in the short term (sunburn, skin rashes, pigmentation, keratoconjunctivitis eye conditions) and in the long term in the case of prolonged exposure (risk of skin ageing and skin cancer, eye diseases).
- **Risks associated with marked physical constraints: manual handling of loads, awkward postures, mechanical vibrations, all of which** have consequences for employees' long-term health and in particular lead to musculoskeletal disorders, which should therefore be mitigated as far as possible by using suitable work equipment and organising work (e.g. good phasing of work) in such a way as to limit exposure to these risks, etc.
- **Occupational road risk:** e.g. organising work and travel, selecting, equipping and maintaining vehicles, combating distractions while driving and organising communications, training everyone in the company.
- **Psychosocial risks (PSR:** such as work overload under very tight deadlines, harassment, aggression and internal and/or external violence): e.g. taking these risks into account in the same way as other occupational risks, assessing and planning appropriate prevention measures, giving priority to collective measures likely to prevent risks as far upstream as possible.
- **Asbestos risk:** e.g. when the preparation of the event requires work to be carried out in a building or on installations built before 1997 (possible presence of asbestos in glues, paints, floor tiles, partitions or false ceilings, etc.): the client must inform the companies carrying out the work of any presence of asbestos when the contract is awarded or when the work is ordered (forwarding of the asbestos survey before the work is carried out), but it is useful for the companies to seek information from the client. Where asbestos is present, the protection of workers requires the implementation of a number of obligations set out in the French Labour Code (assessing the amount of dust generated by the processes being used and, on this basis, determining the appropriate collective and individual protection measures).
- **Chemical risks:** e.g. cleaning, painting, carpentry work: identifying the hazardous products used, replacing them with less hazardous products if possible, implementing work organisation measures as well as collective and individual protection measures, prohibiting the use of dangerous chemical products by employees who have not been trained and informed about the toxicity of the product.
- **Biological risks** (bacteria, fungi, viruses, etc.; contact with waste, waste water, animals, food industry, etc.): e.g. identifying the chain of transmission from the 'reservoir' of biological agents to the exposed worker, breaking this chain as far upstream as possible, implementing work

organisation measures as well as collective and individual protection measures, informing and training workers.

- **Risks linked to exposure to ionising radiation** (present in substance or object detectors used to control access to certain sporting events): in these cases, it is necessary to assess the risk, taking into account the dangerousness of the radiation source in relation to the exposure time, and to take the appropriate measures provided for by the regulations, depending on the level of exposure.

Information and training initiatives

Employers are obliged to provide information and training for the following employees:

- New recruits;
- Employees who change jobs;
- Temporary workers;
- Employees returning to work after being seen by the occupational physician.

In addition to these general training and information obligations, the performance of certain activities exposing workers to particular risks is subject to the workers in question completing specific health and safety at work training, the principles and content of which are regulated in the French Labour Code.

Information tools on the main occupational risks for workers who speak little or no French

The Ministry for Labour is making available on its website a communication kit on the prevention of the main occupational risks, aimed at workers who speak little or no French, particularly **posted workers**. The aim of this campaign is to disseminate short information bulletins with simple, accessible messages, available in **11 languages: Arabic, Bulgarian, English, French, German, Italian, Polish, Portuguese, Romanian, Spanish and Turkish**.

These posters can be used as **information and prevention tools by distributing them to the workers concerned**.

> Visit the Ministry for Labour website: [Multilingual occupational risk prevention campaign - Ministry for Labour, Employment and Economic Inclusion \(travail-emploi.gouv.fr\)](https://travail-emploi.gouv.fr)

Appropriate organisation and resources

The employer shall ensure that appropriate organisational choices are made and that suitable resources are put in place to help safeguard the health and safety of workers effectively and over the long term.

For example:

- **Modifying working hours** to take account of weather conditions (**heatwave**) and providing workers with **sufficient fresh water** to reduce the risk of accidents at the workplace.
- **Identifying** temporary or permanent **isolated work situations** and assessing the risks to which the workers in question may be exposed, reducing the number and duration of isolated interventions, providing more **training** and **instruction** for the workers in question, and providing for implementation of emergency services management.

- Introducing **personal protective equipment** and **making it compulsory to wear a helmet, gloves and non-slip safety shoes**, particularly on a building site.

→ **What are the penalties for employers who fail to comply with their OHS obligations?**

OHS breaches are offences punishable by substantial criminal or administrative fines (see Appendix 2: Penalties).

Civil penalty

In the event of endangerment, even if it has not led to an accident or occupational illness, the employee may terminate the employment contract. The employee may bring the matter before the industrial tribunal in an attempt to obtain compensation for the complaints that led to the termination.

The employer has an **obligation to take reasonable precautions** and must prove that they have taken sufficient measures to protect workers from accidents at work and/or occupational illnesses. In the event of failure to comply with this obligation, the employer may have financial compensation sought before the **social division** of the judicial courts for inexcusable misconduct.

Criminal and/or administrative penalties

Exposing an employee to an identified risk without taking the necessary preventive measures is a breach of the employer's **enhanced duty of care**. Failure to comply with this obligation may result in a criminal conviction.

The Departmental Director for Employment, Labour and Solidarity (DDETS or DDETS-PP) may issue administrative sanctions against the employer.

USEFUL RESOURCES:

- Visit the Ministry for Labour website: <https://travail-emploi.gouv.fr/sante-au-travail/>
- **For a specific legal question, ask the authorities:** consult the Labour Inspectorate at the DDETS in your *département* or the ad hoc structure that may have been set up for the major sporting event ('one-stop shop').

PART III – POSTED EMPLOYEES

3.1 The definition of posting

The posting of workers refers to the situation where a company that is legally established abroad sends its employees to France, on a temporary basis, to carry out their work. Once the assignment is completed, the employee returns to work in the country from which they were posted.

The employee must usually work for the employer outside France. The employer must undertake a substantial activity in the country from which the employee is being posted that is not limited to internal administrative management (e.g. a simple office constituting the head office of a company established in country A which enables payslips to be issued, even though the employees do not work in country A and the company has no customers in country A) and it must not undertake a regular, stable and continuous activity in France (e.g. the company's economic activity must not be carried out in France on a permanent basis and its customer base must not be located mainly in France).

The employer must be in one of the following four situations to benefit from the posting scheme:

1- Providing a service in France for a customer.

For example: a company in country A sends employees to France to carry out a contract for the assembly of stands that was concluded by their employer with a customer.

2- Belonging to a group of companies and posting its employees to a subsidiary or establishment in France ('intra-company' posting).

For example: a French entity of a group that has signed a contract with a customer to erect stands subcontracts part of the contract to an entity of the same group established abroad, which consequently posts employees to France.

3- Making a temporary worker available to a user company in France.

For example: a temporary employment agency established outside France posts hosts/hostesses on behalf of the organiser of a sporting event.

4- Acting in France on its own behalf. In this situation, the employer sends its employees to France on its own account, without any contract with a third party and without providing a service for a customer.

For example: a sportswear company sends fashion designers to France to promote the brand, or journalists are sent by their employer, a media company, to cover a sporting event in France.

QUESTIONS & ANSWERS:

→ **Can a self-employed worker be considered a posted worker?**

A self-employed worker, i.e. one who is not an employee, who is registered or recorded outside France is not covered by the posting scheme under employment law. There is therefore no need to make a declaration prior to posting. However, if a self-employed worker acts as a subcontractor, he is subject to the law on subcontracting, and the principal must approve the terms of payment for the service. The rules on posting with respect to social security are different and are set out in Part V of this guide.

→ **What happens if the criteria for posting are not met?**

If the criteria for posting are not met, the employee must be hired directly in France in accordance with the rules of French employment law. If the employer undertakes a regular, stable and continuous activity in France, it may be required to establish itself on French territory.

USEFUL RESOURCES:

- Consult **the pages** of the Ministry for Employment website concerning the posting of employees, which are available in eight languages and explain all the applicable rules, by clicking [here](#)
- **Ask the authorities:** the DREETS or the ad hoc structure that may have been set up for the major sporting event ('one-stop shop').

3.2 Formalities to be completed by the employer prior to posting

Prior to posting, the employer must complete a number of formalities to ensure that the posting is lawful and to enable inspectors to check that the posting rules have been complied with.

General obligations: declaration prior to posting and appointment of representative in France

Before starting work in France, the company posting employees must submit a declaration prior to posting to the Labour Inspectorate responsible for the place where the work is to be carried out and appoint a representative in France.

The declaration prior to posting must be made using [the 'SIPSI teleservice'](#), which is available in French, English, German, Italian and Spanish. The information that must be entered into SIPSI is listed in articles R. 1263-3 of the French Labour Code for the provision of services, R. 1263-4 for intra-company posting and R. 1263-6 for temporary employment agencies. In particular, this information concerns the employer, its representative in France, the client company and the location of the service, as well as the employee's working conditions.

The company must also appoint a representative in France for the duration of the service. His role is to liaise with the inspectors by making certain documents available to them in paper or electronic form. The representative is appointed by means of the declaration prior to posting. However, the employer must ensure that the representative has accepted the assignment and is able to carry it out.

Own-account posting: The posting of employees solely on behalf of the employer is exempt from the requirement to make a declaration prior to posting and to appoint a representative in France (see details and examples of own-account posting above). Note that if a company provides a service on behalf of another company, even if the latter is not established in France, the posting of its employees as part of this service does not fall within the scope of own-account posting.

Exceptions for sporting events and short-term activities:

In the context of sporting events, athletes, referees, members of the sports support team and official delegates attached to the event or organisation are exempt from the requirement to make a declaration prior to posting and to appoint a representative in France.

This exemption only applies if the interventions or presence on national territory to perform services do not exceed ninety days over twelve consecutive months.

This exemption does not apply to the assembly or dismantling of equipment or temporary installations, catering, transport, or surveillance and security of sites used for sporting events.

For further information, see [the Order of 4 June 2019 setting out the list of activities referred to in Article L. 1262-6 of the French Labour Code](#)

Other formalities must be completed depending on the employee's situation or the nature of their work:

Work permit

See the [relevant information](#) on page 11 of this guide.

Employers must apply for a work permit [online](#). If approved, the work permit will form part of the visa application that must be submitted by the foreign national to a French consular post.

Special conditions when an employee is posted to France:

- **Regardless of the length of stay:** if a third-country national who regularly and habitually works for an employer established on the territory of a Member State of the European Union, the European Economic Area or Switzerland, is posted to France by his employer or by a temporary employment agency, he is not required to have a work permit. He will need to apply for a temporary worker visa.

- **For short stays (up to 90 days):** auditing and consultancy assignments in IT, management, finance, insurance, architecture and engineering do not require a work permit.

- **For long stays (more than 90 days),** intra-company transfers (ICT) do not require a work permit: a third-country national residing outside the European Union who is temporarily transferred to an establishment or company in the group that employs him, who holds a senior management position or provides expertise and who has worked for the group that employs him for at least six months does not require a work permit. He will need to apply for an 'ICT' posted employee visa and, if staying for more than 12 months, apply to the prefecture for a multi-annual residence permit.

Applying for a construction and civil engineering professional identification card ('BTP card')

See the [relevant information](#) on page 12 of this guide.

In the case of posted employees, it is in principle the responsibility of the employer established abroad who provides the services in France to apply for the BTP card. However, until 1st April 2024, when the

posted employee is a temporary worker employed by a temporary employment agency established outside France, the application for a BTP card is made by the user company; from 1st April 2024, the employing temporary employment agency must apply for the BTP card.

Provision of information on posting rules

Informing foreign service providers and their employees about the legal framework that applies to the posting of employees in France is essential in order to ensure that the legislation is properly applied and that the rights of posted employees are respected. Clear and comprehensive information on the rules that apply to the posting of employees in France is available in 9 languages on the [pages of the Ministry for Labour website concerning the posting of employees](#).

Note that for employees posted to France to carry out construction and civil engineering work (BTP) for which a professional identification card is required¹, the employer must:

- provide² the posted employee with the link to the sections devoted to the posting of employees on this [website](#);
- give the employee the [information document on the rights of posted employees provided for in Article R. 8294-8 of the French Labour Code](#). This document is available in nine languages.

Temporary workers

A user company established on French territory that has recourse to posted employees made available by a company established outside France that is carrying out temporary work must inform the employer of these employees of the rules applicable to them in terms of remuneration while they are posted in France. These include the applicable collective agreement and the remuneration elements that must be taken into account when calculating the gross amount guaranteed to the posted employee under French legislation.

A user company established abroad which, in order to undertake its activities in France, has recourse to posted employees made available by a temporary employment agency which is also established abroad, must, prior to the posting of the employee(s), inform the temporary employment agency which employs the posted employee(s) of the posting of these employees to French territory and the rules which apply to these employees. This information may be provided by any means and must be provided within a reasonable time prior to the posting of the employee(s). The list of information to be provided by the user company is set out in [the decree of 28 July 2020](#).

So, for example, a sports equipment maintenance company established in country A which carries out its work in France using temporary employees from a temporary employment agency established in country B, will inform their employer of the posting of its employees to France and the rules which apply to them.

QUESTIONS & ANSWERS:

- **Do the formalities for making a declaration prior to posting and appointing a representative in France apply to all companies, regardless of the country in which they are established?**

Yes, regardless of whether their head office is located inside or outside the European Union and regardless of the nationality of the posted employee.

¹ See article L. 8291-1 of the French Labour Code

² Article R. 8294-2 of the French Labour Code

→ **Who can act as a representative in France?**

The representative may be any person capable of performing this duty, which involves presenting documents and communicating with inspectors. The person must be easy to contact by e-mail or telephone.

Under these conditions, the representative in France may be the customer or one of the posted employees.

→ **When a user company established outside France uses temporary workers employed by a temporary employment agency, which itself is established outside France, to provide a service in France, who must make the declaration prior to posting?**

It is up to the temporary employment agency, in its capacity as employer, to make the declaration prior to posting.

USEFUL RESOURCES:

- To consult **the pages** of the Ministry for Employment website concerning the posting of employees, which explain all the applicable rules, click [here](#)
- Consult the [SIPSI teleservice Frequently Asked Questions \(https://www.sipsi.travail.gouv.fr/faq\)](https://www.sipsi.travail.gouv.fr/faq)
- **For a specific legal question relating to the formalities prior to posting, ask the administration:** the DREETS or the ad hoc structure that may have been set up for the major sporting event ('one-stop shop')
- **If you experience difficulties using the SIPSI teleservice,** send a message in French or English, together with a precise description of the difficulty encountered and, if possible, screenshots to the following address: dgt.declaration-psi@travail.gouv.fr
- **If you have any questions about work permits, please contact** <https://www.service-public.fr/particuliers/vosdroits/F2728> or contact the dedicated [teleservice support service](#).

3.3 Rules that apply during the posting of the employee

Guaranteed basic rights

Throughout the period of the posting of the employee, the posted employee is guaranteed a core set of rights. Employers must comply with the legal provisions and extended collective agreements which apply in France in the areas covered by this 'hard core', which are listed exhaustively in article L. 1262-4 of the French Labour Code. In these matters, posted employees benefit from the same treatment as employees working for companies in the same industry which are established in France.

These include rules that apply in the following areas:

Remuneration: from the first day on which employees are posted to France, they must be paid on the basis of the minimum growth wage (*salaire minimum de croissance*; SMIC) or the minimum wage under the applicable collective agreement if this is more favourable, plus any additional remuneration set by law or collective agreement.

Business expenses: The employer must reimburse the seconded employee's business expenses for transport, meals and accommodation if provided for by the French legal provisions or collective bargaining agreements which apply to the posted employee when the posted employee has to travel to or from his usual place of work in France or when he is temporarily sent by his employer from this usual place of work to another place of work. These expenses are reimbursed in addition to the remuneration.

Apart from these cases, the rules for reimbursing business expenses are those of the country of origin.

Working hours, rest periods and paid holidays: In France, unless otherwise stipulated (see Part I of this guide), the maximum legal working hours are 10 hours per day and 48 hours per week. All employees must have a daily rest period of at least 11 consecutive hours between two periods of work, and it is forbidden for the same employee to work more than 6 days a week. Posted employees are entitled to the same holiday entitlements as employees of French companies. Their entitlement to leave is calculated on a pro rata basis, based on the length of time for which they are posted to France.

Health and safety: employers must ensure that their employees' workplaces are safe, taking into account the occupational hazards to which they may be exposed while working in France (working at height, biological hazards, etc.). A communication kit on accident prevention in the workplace is available [here](#).

Accommodation Foreign companies posting employees to France are not obliged to provide accommodation for posted employees.

If the employer or host company to which the posted employees are posted sets up a collective accommodation scheme for posted employees, this accommodation must comply with the relevant provisions of the French Labour Code (see the main characteristics and minimum facilities of the accommodation [here](#)).

In the event of an accident at work, a declaration must be sent to the Labour Inspectorate responsible for the place where the accident occurred. This declaration must be sent within 48 hours in order to safeguard the victim's rights. This declaration is made by:

- the employer, in the case of own-account posting,
- the co-contractor in the case of provision of services or intra-company posting,
- the user company in the case of posting of temporary workers. The user company must also inform the temporary employment agency of the accident³.

Special case of the posting of temporary workers:

In the 'hard core' areas, temporary employment agencies (*entreprises de travail temporaire*; ETTs) posting temporary employees to France must also comply with the user company's agreements and non-extended sector agreements on minimum pay, working hours and health and safety at work.

While the employee remains posted, the user company is responsible for the conditions concerning working hours, night work, weekly rest, public holidays, health and safety at work, and work by women, children and young workers under which the work is carried out, as determined by the legal provisions and collective bargaining agreements which apply to the place of work (see art. L. 1251-21 of the French Labour Code).

³ Article L.1262-4-4 of the French Labour Code

Documents to be presented in the event of an inspection

To ensure compliance with the 'hard core' rules, documents translated into French and showing the amounts converted into euros must be kept at the place where the service is provided and presented to the Labour Inspectorate in the event of an inspection:

The employer of posted employees or its representative shall keep the documents mentioned in article R. 1263-1 of the French Labour Code relating to the situation of the employee and the employer at the workplace of the posted employee or, if this is not physically possible, in any other place accessible to his representative.

In the event of an inspection, he must produce these documents without delay at the request of the Labour Inspectorate responsible for the place where the service is provided.

Accommodations are provided for in two cases:

Posting for short-term activities and one-off events (the list of which is determined by [the decree of 4 June 2019](#)): this concerns athletes, referees, members of the sports management team and official delegates in the context of sporting events.

At the request of the Labour Inspectorate, the employer established outside France has a maximum of 15 days to present the documents, translated into French, listed in article R. 1263-1 of the French Labour Code. These are documents relating to the employee's situation and that of the company with regard to social security.

Own-account posting:

At the request of the Labour Inspectorate, the employer established outside France must present the documents listed in article R. 1263-1 of the French Labour Code without delay, with the exception of documents relating to the medical examination and those relating to the regularity of the company's social security situation, which must be presented within a period not exceeding fifteen days.

QUESTIONS & ANSWERS:

→ **Where the posting in question is exempt from prior formalities (declaration of posting and appointment of a representative in France), is the employer also exempt from applying the 'hard core' provisions?**

No, the exemption does not change the legal regime governing posted workers and the employer must apply the 'hard core' rules.

→ **If the posted employee is paid more than that which he would receive under French law, does the employer have to pay him less?**

No. In accordance with the principle of preferential treatment, the provisions of the country of origin apply to posted workers in core areas if they are more favourable.

Accordingly, in application of this principle, an employee whose pay is higher than that which he would receive under French provisions must continue to receive his pay.

→ **How do you determine whether a collective agreement applies?**

To determine which collective agreement applies, it is necessary to refer to the professional activity carried out by the posted worker in France. On this basis, the agreement that must be complied with is the one that applies to employees of companies established in France carrying out the same main activity

as the work carried out by the posted workers on French territory, provided that it is extended, i.e. of general application (except in the case of temporary workers, see box above). It may be an extended national or regional collective industry agreement.

→ **Where can I find the applicable collective agreement?**

1. A database of collective agreements is available at the following link: <https://www.elections-professionnelles.travail.gouv.fr/rechercheIdcc>. Once on the site, enter the keyword corresponding to the activity carried out by the employee posted to France (e.g. sport) in the tab at the top left.
2. If you get more than one response from the database, or if you have any doubts, you can contact one of the trade unions representing the occupational sectors in France: <https://travail-emploi.gouv.fr/dialogue-social/la-representativite-syndicale-et-patronale/article/coordonnees-des-organisations-syndicales-de-salaries>
3. Finally, once you have identified the agreement, you can access the full text of the agreement on the 'légifrance' website: <https://www.legifrance.gouv.fr/initRechConvColl.do>

In addition, for the construction and civil engineering, metalworking and temporary work sectors, summary sheets, which have been translated into eight languages, explain the content of the collective bargaining stipulations which apply to the core areas. These sheets are available on the Ministry for Labour website: <https://travail-emploi.gouv.fr/droit-du-travail/detachement-des-salaries-posting-of-employees/detachement-des-salaries/article/les-conventions-collectives-applicables-aux-salaries-detaches>

USEFUL RESOURCES:

- To consult the pages of the Ministry for Labour website concerning the posting of employees, which explain all the applicable rules, click [here](#)
- **For a specific legal question, ask the authorities:** the DREETS or the ad hoc structure that may have been set up for the major sporting event ('one-stop shop').

**PART IV – SPECIFIC OBLIGATIONS
APPLICABLE TO PROJECT OWNERS AND
PRINCIPLES**

Key terms

Project owner: Term used in the construction and civil engineering sector. Refers to any natural or legal person who is the beneficiary of work commissioned from a company or service provider. By extension, any natural or legal person who has entrusted work or a service to another person under a service contract, commercial contract or contract for the provision of services. Sometimes referred to as the beneficiary of the service, the customer, the client or the buyer. Generally, the project owner is also the principal.

Principle: The natural or legal person who holds the works or services contract and who has entered into a contract with the project owner. When the contractor subcontracts all or part of the work or services to another person, whether natural or legal, he becomes a principal. Unless it is the project owner, the principal is an intermediary between the project owner and the subcontractor.

Subcontractor: A natural or legal person who will carry out the work or provide a service that it has obtained from a principal. A subcontractor never contracts directly with a project owner. In a multi-level (or tiered) subcontracting chain, there may be several principals and several subcontractors.

Contractual relations: These concern contracts for the performance of work, the supply of services or the performance of a commercial act. These provided services may relate to production, manufacturing, transformation, repair, construction, supply, sales, maintenance, intangible or tangible services, transport, artistic or cultural work, industrial subcontracting, public contracts, etc.

Duty of care: For project owners or principals, this involves checking that their co-contractors are working with declared employees, and, in the case of foreign workers, that they have a valid work permit. In addition, the project owner or principle must ensure that its co-contractor has paid its social security contributions to the social security bodies (URSSAF, MSA, CGSS).

Duty of due diligence: For a project owner or a principal, this means intervening with its co-contractor or a direct or indirect sub-contractor of its co-contractor to ask it to comply with the provisions of the French Labour Code. It may also mean having to take the place of a co-contractor or a direct or indirect sub-contractor of its defaulting co-contractor by taking measures in its stead.

Financial solidarity: Joint and several payment mechanism for sums owed to a creditor, which applies to project owners, principals and co-contractors.

The duties of care and due diligence apply to individuals and legal entities, whether governed by public or private law, when they are acting in the capacity of project owner or principal, when concluding and performing a contract under which they entrust the performance of a service to a professional. The user company of a temporary employment agency is also considered to be the project owner or principal.

Example

With regard to the organisation of sporting events, this could involve a client or public contracting authority (government or local authority) that decides to have work to extend and fit out the interior of a stadium carried out under a public contract by a company holding that contract.

This main company then entrusts part of the work to another contractor.

In this case, the main company is a principal and the company carrying out part of the work initially ordered by the client on its behalf is a subcontractor.

Project owners and principals are required to show due care and diligence with regard to the contractors carrying out the work, by carrying out a certain number of compulsory preliminary and periodic checks

to ensure that the contractors are complying with the main rules of the French Labour Code, and by intervening after having been alerted in order to ask the contractors concerned to rectify any proven failure to comply with the fundamental principles of French labour law as quickly as possible.

Failure to comply with these specific obligations can have serious consequences (see Appendix 2: Penalties):

- In terms of civil law, in particular through the implementation of the financial solidarity mechanism;
- In terms of criminal law, in particular through the creation of the offence of knowingly employing, directly or indirectly, the services of a person engaged in undeclared work or the employment of a foreigner without a work permit;
- On an administrative level, in particular through the imposition of administrative fines if a foreign service provider fails to check that the formalities prior to posting employees to France have been completed.

Duty of care

Owners or principals are obliged, with regard to the companies with which they have concluded a works contract or a commercial contract to provide a service, to be vigilant with regard to the latter's compliance with the prohibitions on illegal employment, and more specifically on undeclared work and the employment of foreign workers without a work permit, as well as, where applicable, the formalities carried out by a foreign service provider prior to the posting of employees in France.

The vigilance of principals with regard to service providers established in France applies under the same conditions as to service providers that are established abroad and post employees to France. The obligations relating to illegal employment and the employment of foreign workers are therefore the same whether or not the service provider posts employees.

However, there are two duties of care that are specific to situations involving posted employees: the obligation to check that the [formalities prior to posting have been completed by the service provider](#) (declaration prior to posting and appointment of a representative in France) and the obligation to check that the service provider has paid any fines imposed for non-compliance with the rules on posting or for illegal employment.

Checks to be carried out to combat undeclared work

The prior and periodic checks that are to be carried out by the person entering into a contract, as provided for in article L. 8222-1 of the French Labour Code, are compulsory for any operation worth at least €5,000 excluding tax, pursuant to article R. 8222-1 of the French Labour Code.

As soon as the works contract or commercial contract is signed, and every 6 months thereafter until the end of the performance of the contract, the project owner or principal is required to request and obtain from its co-contractor a list of documents, as provided for in article D. 8222-5 (when the co-contractor is established in France) or in article D. 8222-7 (when the co-contractor is established abroad), attesting to the regularity of its activity with regard to its commercial declaration obligations and to the regularity of the situation of its employees with regard to its social declaration obligations.

Checks to be carried out to combat the illegal employment of foreign nationals without a work permit

As soon as the works contract or commercial contract is signed, and every 6 months thereafter until the end of the performance of the contract, the project owner or principle is obliged to request and obtain from its co-contractor a document as provided for in articles D. 8254-2 to D. 8254-5 of the French Labour Code, attesting to the regularity of the situation of its employees who are required to hold a work permit, provided that the operation concerned is worth at least €5,000 excluding tax.

Checks to be carried out when posting a worker

Before the posting begins, the principle must check that the service provider with whom it has a direct contract and who is posting employees to France has sent the declaration prior to posting, including the appointment of a representative in France, to the Labour Inspectorate via the SIPSI online service.

To do this, the principal must ask its co-contractor to provide it with an acknowledgement of receipt of the declaration prior to posting before the posting of one or more employees to France begins.

If the service provider with whom it has a direct contract fails to provide it with an acknowledgement of receipt of the declaration before the posting begins, the principle is required to submit a declaration within 48 hours of the start of the posting using the SIPSI online service. Failure to do so may result in sanctions.

For example: a stand installation company starts work on 1st June. The principle, which has not yet received confirmation of the posting declaration, will have to submit a simplified declaration via the SIPSI tele-service before 3rd June. This declaration will cover the principal in the event of an inspection, while the employer will be liable to an administrative fine.

The principal must also check that the service provider established abroad with whom it has a contract and who posts employees to France has paid any fines imposed on it for non-compliance with the rules on posting or for illegal employment. Failure to do so may result in sanctions.

Duty of due diligence

Project owners and principles may be alerted by:

- an inspector;
- a professional organisation;
- a trade union;
- or a staff representative body (staff representative, social and economic committee, etc.).

The project owner must then do everything in its power to obtain regularisation of the situation from his co-contractor, in application of its duty of due diligence.

With regard to the contractors carrying out the work, and after having been alerted by an authorised person listed above, project owners and principals are obliged to act promptly by intervening to ask the contractors concerned to rectify a situation of proven non-compliance with the following rules of labour law as quickly as possible:

- payment of the legal or collectively agreed minimum wage, see article L. 3245-2 of the French Labour Code;
- employee accommodation, see article L. 4231-1 of the French Labour Code;
- compliance with the rules constituting the 'hard core' of mandatory rules of employment legislation, with the exception of those relating to the fight against illegal employment, see article L. 8281-1 of the French Labour Code;
- undeclared work within a subcontracting company, see article L. 8222-5 of the French Labour Code;
- illegal employment of foreign nationals without a work permit, see article L. 8254-2-1 of the French Labour Code.

This duty is fulfilled under the same conditions whether the principal uses a service provider established in France or abroad, with the exception of the duty of due diligence relating to minimum wage

regulations, which is implemented under specific conditions in the event of a situation involving posted employees.

In the latter case, the principle or project owner who has been informed by an official responsible for combating illegal employment that the legal or collectively agreed minimum wage owed to employees has not been paid by one of its co-contractors is required to order said co-contractor to put an end to the situation. The principle has an obligation to achieve results⁴. If the reported situation is not rectified within seven days, the project owner or the principal, if it does not terminate the service provision contract, is jointly and severally liable together with the employee's employer for payment of the remuneration, allowances and charges due.

QUESTIONS & ANSWERS:

→ **What are the risks if the project owner or principle fails to comply with their obligations to exercise due care and diligence with regard to undeclared work or the employment of foreign nationals without a work permit?**

A principle that fails to comply with its obligations to exercise due care and diligence with **regard to undeclared work or the employment of foreign nationals without a work permit** is jointly and severally liable together with its co-contractor for payment of the sums owed by the latter: taxes and compulsory contributions as well as penalties and surcharges; reimbursement of public aid; remuneration, allowances and charges for undeclared employees or employees without a work permit.

Creditors (employees, social security bodies, tax authorities and the French Office for Immigration and Integration (*Office français de l'immigration et de l'intégration*; OFII)) may therefore also recover sums owed to them by the project owner or principal's co-contractor from the project owner or principal itself.

They are also liable to criminal penalties (see Appendix 2: Penalties).

→ **What documents must the co-contractor provide to the project owner or principle in order to comply with the duty of care with regard to undeclared work?**

All of the following documents must be requested and submitted when the contract is signed, and every six months thereafter until the end of the contract.

If the co-contractor is established in France:

- Proof of provision of social security declarations and payment of social security contributions issued within the past six months (issued by the body responsible for collection);
- K or K bis extract or proof of registration in the trade register or receipt for filing a declaration with a business registration centre if registration in the trade and companies register or the trade register is not compulsory or cannot be justified (e.g. company in the process of being registered);
- Authorisation to practise a regulated profession, where applicable.

If the co-contractor is established abroad:

- A document showing its individual identification number or, if the co-contractor is not required to have such a number, a document showing its identity and address or, where applicable, the details of its tax representative in France;
- A document attesting to the regularity of the co-contractor's situation with regard to social security;
- Where applicable, a document proving that the co-contractor is registered with the mandatory professional register in the country in which it is established or domiciled.

⁴ In accordance with articles R.1263-15 et seq.

→ **What can a project owner or principle do if, despite requests, its co-contractor fails to provide any documents?**

Whatever the reasons for the other party's failure to provide these documents, it is the responsibility of the project owner or contractor to respond by terminating the contractual relationship with the other party.

Otherwise, you may be held liable for payment of sums owed by your co-contractor to its creditors if an inspector finds that your co-contractor has engaged in undeclared work or employed a foreign national without a work permit.

In addition, in the event of intentional failure to check the situation of their co-contractor, the project owner or principal risks incurring criminal liability by committing the offence of knowingly using the services of the party failing to declare work or the employer of a foreign employee without a work permit (see Appendix 2: Penalties).

USEFUL RESOURCES:

- Visit the Ministry for Labour website: <https://travail-emploi.gouv.fr/droit-du-travail/>
- To consult the pages of the Ministry for Labour website concerning the posting of employees, which explain all the applicable rules, click [here](#)
- **For a specific legal question, ask the authorities:** consult the Labour Inspectorate at the DDETS in your *département* or the ad hoc structure that may have been set up for the major sporting event ('one-stop shop').
- **If you experience difficulties using the SIPSI teleservice to complete the subsidiary declaration of posting,** send a message in French or English, together with a precise description of the difficulty encountered and, if possible, screenshots, to the following address dgt.declaration-psi@travail.gouv.fr

PART V – SOCIAL PROTECTION

5.1 Social protection for employees posted to France

Being posted under employment law does not imply automatic recognition of posted status under social security law. Certain specific conditions must be met.

For employers based in the European Union, the European Economic Area or Switzerland

An employee who is sent temporarily by a company established in one of the Member States of the EU, the EEA or Switzerland to undertake duties in France may **continue to be covered by the social security legislation to which he was affiliated prior to being posted**, for the duration of his duties⁵.

European regulations (EC) no. 883/2004 and 987/2009 on social security coordination stipulate that this possibility to remain covered by the social security legislation of the sending country is subject to **certain conditions**⁶, the main ones being as follows:

- The duties are **expected to last a maximum of 24 months**;
- The purpose of posting the employee is not to **replace another posted employee**;
- The posted employee **has been affiliated to the social security legislation of the sending state for at least 1 month**. For example, UEFA employees working in Lausanne could only benefit from Swiss social security legislation when posted to France if they had been subject to Swiss social security legislation for at least one month beforehand.
- The company posting the employee **normally carries out its activities in the sending state** and is the **actual employer of the posted employee throughout the posting period**.

When the conditions for 'posting' are met, **the employer is exempt from paying social security contributions in France and the workers remain affiliated to the social security scheme of their sending state**.

Steps to be taken

- Before the employee is posted to France, the employer must request an A1 form (Certificate concerning the social security legislation applicable to the holder) from the social security body in the employee's country of residence. Employees must be in possession of the A1 certificate during their stay in France.
- The person concerned can apply to their foreign social security organisation for a European Health Insurance Card (EHIC). This card is individual and for use by the named individual. It covers medically necessary care (unexpected or urgent care) while the employee is working in France. It does not always exempt its holder from having to pay in advance.

If the conditions for posting are not met, the worker is subject to French social security legislation while he is working in France. The steps that need to be taken are detailed in point 5.2.

⁵ This principle applies to nationals of a Member State of the EU, the EEA or Switzerland, as well as to third-country nationals sent to France by a company established in another Member State of the EU, the EEA or Switzerland.

⁶ For more information, consult the Practical Guide to Applicable Legislation <http://ec.europa.eu/social/main.jsp?langId=fr&catId=868>

For employers established in a country outside the EU, EEA or Switzerland that has a bilateral social security agreement with France⁷

An employee sent to work temporarily in France by a company established in a country with which France has a bilateral social security coordination agreement **may be covered by the social security legislation of the sending country**, for all or some of the risks, **provided that the conditions set out in each agreement are met, particularly in terms of the duration of the posting.**

Depending on the provisions of the agreements, this possibility is reserved for nationals of the co-contracting states or is applicable to all persons insured under the social security scheme of one of the two co-contracting states, regardless of nationality⁸.

When the conditions for posting are met, the employer is **exempt from paying social security contributions in France for the risks covered by the agreement.**

For full details of the risks covered in the context of posting and the formalities for each situation, information is available on the [website of the Centre des liaisons européennes et internationales de sécurité sociale \(CLEISS\) website](#).

Steps to be taken

Before the employee is posted to France, the employer must request a form from the employee's social security organisation certifying that the employee is covered by the social security legislation of the sending country.

If the conditions are not met, the worker is subject to French social security legislation while he is working in France. The steps that need to be taken are detailed in point 5.2.

For employers in a country with which France does not have a bilateral social security agreement

In the absence of a bilateral social security agreement between France and the country in question, the worker in France is subject to French legislation and must be affiliated to the French social security system. The steps that need to be taken are detailed in point 5.2.

⁷ List of bilateral social security agreements <https://www.cleiss.fr/docs/textes/index.html>

⁸ For example, the agreements with Japan, Korea and India apply without restriction of nationality to any person insured under the scheme of one of the signatory states.

5.2 Social protection for employees subject to French social legislation

Employees who cannot be covered by the social security legislation of the country in which the employer is established

If the conditions for continuing to be covered by social security legislation laid down by the European coordination regulations or by the applicable bilateral social security agreement are not met, or if there is no applicable social security coordination agreement (see point 5.1), the person working in France must be affiliated to **French social security legislation** for the duration of this work.

This is particularly the case for a company established in an EU-EEA Member State or in Switzerland when:

- The posting company does not undertake any substantial activities in that state.
- The company does not maintain a direct link with the employee while he is posted in France (for example, the worker has concluded a contract of employment with the company to which he is posted in France or the company to which the posted worker is assigned makes the worker available to another company in France).
- The worker is posted to replace another posted worker.

Steps to be taken

If the employer has an establishment in France

Contributions are paid to the URSSAF office responsible for the establishment⁹.

If the employer has no establishment in France

Employers who temporarily send employees to France to undertake work on their behalf (athletes, sports delegations, other employees) must register with the Urssaf Foreign Companies Service, declare the employee in question and pay the social security contributions due to URSSAF.

Once affiliated to the French social security scheme, the employee will be entitled to all social security benefits, in particular health insurance benefits in kind (reimbursement of healthcare costs).

USEFUL RESOURCES:

→ Contact the Urssaf Foreign Companies Service: <https://www.foreign-companies.urssaf.eu/index.php/fr/>

The exemption system applicable to salaried employees subject to French law and working on behalf of a sports event organiser

Paid employees who are subject to French social security legislation currently benefit from a two-tier exemption from social security contributions when they take part in a sporting event:

⁹ For workers under the agricultural scheme, contributions must be paid to the agricultural social mutual fund (MSA) to which the establishment belongs.

- 1° An exemption from the tax base for remuneration not exceeding a value equal to 70% of the daily social security cap (PJSS) (€189 in 2015), up to a limit of 5 events per month per person and per organiser, working for an association employing fewer than 10 employees, for athletes or persons who perform functions essential to the supervision and organisation of sporting events on behalf of a club or organiser, on the occasion of a sporting event at which competition will take place.
- 2° A fixed-rate tax base set according to monthly pay bands, up to 115 times the SMIC hourly wage (€1,273 in 2022) for people carrying out a paid sporting activity as part of a legal entity with a sporting focus, or a sports, youth or popular education association:

MONTHLY REMUNERATION	TAX BASE
Less than 45 SMIC	5 SMIC
= or more than 45 SMIC and less than 60 SMIC	15 SMIC
= or more than 60 SMIC and less than 80 SMIC	25 SMIC
= or more than 80 SMIC and less than 100 SMIC	35 SMIC
= or more than 100 SMIC and less than 115 SMIC	50 SMIC

*** This scheme does not apply to administrative staff, salaried managers/administrators or medical staff of sports associations or organisers of sports events ***

APPENDICES

Appendix 1 – possible exemptions in terms of working hours

Scope of the decision	Legal bases	Administrative authority	Deadline for notification of decision
Exemption from the absolute maximum weekly working hours	Art. L. 3121-21 and R. 3121-10 of the French Labour Code and art. 1 of D. no. 2014-1290 of 23 October 2014	DREETS	30 days (no response constitutes acceptance)
Exemption from the average maximum weekly working hours	Art. L. 3121-24 and R. 3121-11 of the French Labour Code and art. 1 of D. no. 2014-1290 of 23 October 2014	DREETS	30 days (no response constitutes acceptance)
Exemption from the maximum daily working hours	Art. L. 3121-18 and D. 3121-5 of the French Labour Code and art. 1 of D. no. 2014-1290 of 23 October 2014	Labour inspector	15 days (no response constitutes acceptance)
Exemption from the minimum daily rest period	Art. L. 3131-3 and D. 3131-7 of the French Labour Code and art. 1 of D. no. 2014-1290 of 23 October 2014	Labour inspector	15 days (no response constitutes acceptance)
Introduction of continuous working	Art. L. 3132-14 of the French Labour Code and art. 1 of D. no. 2014-1290 of 23 October 2014	Labour inspector	30 days (no response constitutes acceptance)
Setting up substitution teams	Art. L. 3132-18 of the French Labour Code and art. 1 of D. no. 2014-1290 of 23 October 2014	Labour inspector	30 days (no response constitutes acceptance)
Setting up individual timetables	Art. L. 3121-48 of the French Labour Code and art. 1 of D. no. 2014-1290 of 23 October 2014	Labour inspector	30 days (no response constitutes acceptance)
Exemption from the maximum daily working hours (substitution teams)	Art. R. 3132-12 of the French Labour Code and art. 1 of D. no. 2014-1290 of 23 October 2014	Labour inspector	30 days (no response constitutes acceptance)
Exemption from maximum daily and weekly working hours (young workers)	Art. L. 3162-1 of the French Labour Code and art. 1 of D. no. 2014-1290 of 23 October 2014	Labour inspector	30 days (no response constitutes acceptance)
Exemption from the maximum daily working	Art. L. 3122-6 of the French Labour Code	Labour inspector	15 days (no response constitutes acceptance)

hours (night work)	and art. 1 of D. no. 2014-1290 of 23 October 2014		
Assigning workers to night shifts	Art. L. 3122-21 of the French Labour Code and art. 1 of D. no. 2014-1290 of 23 October 2014	Labour inspector	30 days (no response constitutes acceptance)
Substitution of the 9 p.m.–6 a.m. period for the definition of night work	Art. L. 3122-22 of the French Labour Code and art. 1 of D. no. 2014-1290 of 23 October 2014	Labour inspector	30 days (no response constitutes acceptance)
Declaring the assignment of young workers to dangerous work	Art. R. 4153-40 of the French Labour Code	Labour inspector	No deadline. This is not an exemption granted by the administrative authority, but a simple declaration.

Annexe 2 – Penalties for breaches of the French Labour Code

Penalties applicable to illegal employment

Illegal employment includes serious breaches of social legislation (labour and social security), fiscal legislation (taxes) and legislation on the immigration of foreign workers. It is punishable by criminal and administrative penalties.

Illegal employment: The concept of illegal employment encompasses six offences listed in article L. 8211-1 of the French Labour Code. The definitions and penalties associated with these offences are set out in various articles of the Code. Illegal employment includes undeclared work, improper subcontracting, illegal lending of labour, employment of foreign nationals without a work permit, fraud involving replacement income and illegal holding of multiple jobs. The employees' employer and, where applicable, any person who knowingly uses the services of the company that committed the offence, may be charged with these offences.

ILLEGAL EMPLOYMENT CRIMINAL AND ADMINISTRATIVE PENALTIES		
Offence	Criminal penalties	Administrative penalties
<p>► Improper subcontracting</p> <p>art. L. 8231-1</p>	<p style="text-align: center;">art. L. 8234-1 and L. 8243-1</p> <p style="text-align: center;">Principal penalties for individuals</p> <ul style="list-style-type: none"> - 2 years' imprisonment - €30,000 fine <p style="text-align: center;"><i>if committed by an organised gang</i></p>	<p style="text-align: center;">art. L. 8272-1</p> <ul style="list-style-type: none"> - Refusal of public aid for employment and vocational training to individuals and legal entities for up to 5 years - Repayment of aid paid during the previous year
<p>► Illegal loan of labour</p> <p>art. L. 8241-1</p>	<ul style="list-style-type: none"> - 10 years' imprisonment - €100,000 fine <p style="text-align: center;">art. L. 8234-1 and L. 8243-1</p> <p style="text-align: center;">Additional penalties for individuals</p> <ul style="list-style-type: none"> - a ban on subcontracting labour for 2 to 10 years - display and distribution of the judgment (potentially on the Ministry for Labour website) <p style="text-align: center;">art. L. 8234-2 and L. 8243-2</p> <p style="text-align: center;">Principal penalty for legal entities</p> <ul style="list-style-type: none"> - €150,000 fine 	<p style="text-align: center;">art. L. 8272-2</p> <ul style="list-style-type: none"> - Temporary closure of an establishment and potentially seizure of business equipment for a maximum period of three months. <p style="text-align: center;">art. L. 8272-4</p> <ul style="list-style-type: none"> - Temporary exclusion from administrative contracts for a maximum of six months

	<p>Additional penalties for legal entities</p> <ul style="list-style-type: none"> - display, distribution (potentially on the Ministry for Labour website) - dissolution - permanent closure or closure for a maximum of 5 years - permanent exclusion from public contracts or exclusion for a maximum of 5 years - prohibition on conducting business - placement under judicial supervision - confiscation of tools, machines, vehicles and products - a ban on all public aid for a maximum of 5 years 	
<p>► Undeclared work (Exercise, use or advertising of)</p> <p>art. L. 8221-1, L. 8221-3, L. 8221-5</p>	<p style="text-align: center;">art. L. 8224-1</p> <p style="text-align: center;">Principal penalties for individuals</p> <ul style="list-style-type: none"> - 3 years' imprisonment - €45,000 fine <p style="text-align: center;">art. L. 8224-2</p> <p style="text-align: center;">The victim is a minor, a vulnerable or dependent person, or there are multiple victims</p> <ul style="list-style-type: none"> - 5 years' imprisonment - €75,000 fine <p style="text-align: center;">if committed by an organised gang</p> <ul style="list-style-type: none"> - 10 years' imprisonment - €100,000 fine <p style="text-align: center;">art. L. 8224-3</p> <p style="text-align: center;">Additional penalties for individuals</p> <ul style="list-style-type: none"> - display and distribution (potentially on the Ministry for Labour website) - confiscation of tools, machines, vehicles used or stored, property, as well as any direct or indirect product of the undeclared work and belonging to the convicted person - disqualification from direct or indirect professional activity - exclusion from public contracts for up to 5 years - loss of civic, civil and family rights - ban from French territory for up to 5 years <p style="text-align: center;">art. L. 8224-5</p> <p style="text-align: center;">Principal penalty for legal entities</p> <ul style="list-style-type: none"> - €225,000 fine <p style="text-align: center;">art. L. 8224-5</p> <p style="text-align: center;">Additional penalties for legal entities</p>	<p style="text-align: center;">art. L. 8272-1</p> <ul style="list-style-type: none"> - Refusal of public aid for employment and vocational training to individuals and legal entities for up to 5 years - Repayment of aid paid during the previous year <p style="text-align: center;">art. L. 8272-2</p> <ul style="list-style-type: none"> - Temporary closure of an establishment and potentially seizure of business equipment for a maximum period of three months. - For activities carried out away from the company's premises (building or agricultural works, provision of labour, external services, international services, etc.), this closure takes the form of a temporary cessation of the company's activities. <p style="text-align: center;">art. L. 8272-4</p> <ul style="list-style-type: none"> - Temporary exclusion from administrative contracts for a maximum of six months

	<ul style="list-style-type: none"> - dissolution if the legal entity was created to commit the offences - prohibition on conducting business - placement under judicial supervision - closure of the establishment, either permanently or for a maximum of 5 years - permanent exclusion from public contracts or exclusion for a maximum of 5 years - confiscation of the thing used or intended to be used to commit the offence or which is the product of the offence - display, distribution (potentially on the Ministry for Labour website) - a ban on all public aid for a maximum of 5 years 	
<p>► Employment of a foreign national without a work permit (Exercise, use of)</p> <p>art. L. 8251-1 art. L. 8251-2</p>	<p style="text-align: center;">art. L. 8256-2</p> <p style="text-align: center;">Principal penalties for individuals</p> <ul style="list-style-type: none"> - 5 years' imprisonment - €30,000 fine (per foreign national involved) <p style="text-align: center;">if committed by an organised gang</p> <ul style="list-style-type: none"> - 10 years' imprisonment - €200,000 fine (per foreign national involved) <p style="text-align: center;">art. L. 8256-3, L. 8256-4, L. 8256-5, L. 8256-6</p> <p style="text-align: center;">Additional penalties for individuals</p> <ul style="list-style-type: none"> - display, distribution (potentially on the Ministry for Labour website) - confiscation of tools, machines, vehicles and products - disqualification from practising the profession for up to 5 years - exclusion from public contracts for up to 5 years - loss of civic, civil and family rights - ban from French territory for up to 5 years <p style="text-align: center;">Principal penalty for legal entities</p> <ul style="list-style-type: none"> - €150,000 fine <p style="text-align: center;">art. L. 8256-7 and L. 8256-8</p> <p style="text-align: center;">Additional penalties for legal entities</p> <ul style="list-style-type: none"> - display, distribution (potentially on the Ministry for Labour website) 	<p style="text-align: center;">art. L. 8272-1</p> <ul style="list-style-type: none"> - Refusal of public aid for employment and vocational training to individuals and legal entities for up to 5 years - Repayment of aid paid during the previous year <p style="text-align: center;">art. L. 8272-2</p> <ul style="list-style-type: none"> - Temporary closure of an establishment and potentially seizure of business equipment for a maximum period of three months. - For activities carried out away from the company's premises (building or agricultural works, provision of labour, external services, international services, etc.), this closure takes the form of a temporary cessation of the company's activities. <p style="text-align: center;">art. L. 8272-4</p> <ul style="list-style-type: none"> - Temporary exclusion from administrative contracts for a maximum of six months <p style="text-align: center;">art. L. 8253-1</p> <ul style="list-style-type: none"> - Payment of an administrative fine to the minister responsible for immigration. Administrative penalty, the maximum amount of which is

	<ul style="list-style-type: none"> - permanent closure or closure for a maximum of 5 years - exclusion from public contracts, either permanently or for a maximum of 5 years - dissolution - prohibition on conducting business - placement under judicial supervision - confiscation of tools, machines, vehicles and products - a ban on all public aid for a maximum of 5 years 	equivalent to 5,000 times the guaranteed minimum rate
<p>▶ Illegal holding of multiple jobs by private-law employees</p> <p>art. L. 8261-1</p> <p>▶ Prohibition on using the services of a person who illegally holds multiple jobs</p> <p>art. L. 8261-2</p>	<p style="text-align: center;">art. R. 8262-1</p> <ul style="list-style-type: none"> - Offence: €1,500 fine - Repeat offence: €3,000 fine <p style="text-align: center;">art. R. 8262-2</p> <ul style="list-style-type: none"> - Offence: €1,500 fine - Repeat offence: €3,000 fine 	
<p>▶ Fraud involving replacement income (unemployment benefits)</p> <p>art. L. 5429-1</p> <p>▶ Fraud involving replacement income (benefits for employees placed on part-time work/support for changing career and retraining)</p> <p>art. L. 5124-1 art. L. 5122-1 art. L. 5123-1</p>	<p>Except where the offence of fraud has been established</p> <p style="text-align: center;">art. 441-6 of the French Criminal Code</p> <ul style="list-style-type: none"> - 2 years' imprisonment - €30,000 fine <p>Except where the offence of fraud has been established</p> <p style="text-align: center;">art. 441-6 of the French Criminal Code</p> <ul style="list-style-type: none"> - 2 years' imprisonment - €30,000 fine 	<p style="text-align: center;">art. L. 5426-5</p> <p>Administrative penalty paid to the job centre (<i>pôle emploi</i>): €3,000</p>

Please note:

▶ **In accordance with article L. 8272-5 of the French Labour Code**, the company penalised is liable to 2 months' imprisonment and a fine of 3,750 euros if it fails to comply with administrative decisions relating to the repayment of public aid, the temporary closure of the establishment or the temporary exclusion from administrative contracts.

▶ **Article L. 133-4-2 of the French Social Security Code also provides for a civil penalty:**

If any of the offences mentioned in 1° to 4° of article L. 8211-1 of the French Labour Code (undeclared work, improper subcontracting, unlawful lending of labour and employment of foreign nationals

without a work permit) are found to have been committed, the benefit of any total or partial reduction in or exemption from social security sums or contributions due to social security bodies or sums or contributions taken into account for the calculation of the general reduction in employers' contributions shall be withdrawn. When the offence is recorded in an official report, under the conditions set out in articles L. 8271-1 to L. 8271-19 of the French Labour Code, the body responsible for collecting contributions from the employer (URSSAF, MSA or CGSS) cancels the reductions in or exemptions from the above-mentioned contributions, subject to the limitation period of 5 years applicable to undeclared work.

▶ **Criminal penalties are also provided for in connection with offences involving illegal employment**

- **Abuse of vulnerability:** 5 years' imprisonment and a €150,000 fine

Article 225-13 of the French Criminal Code: provision of work or service for which no or insufficient remuneration is received

Article 225-14 of the French Criminal Code: being subjected to working conditions or accommodation that are incompatible with human dignity

- **Facilitating the unauthorised entry, movement and residence of a foreign national:** 5 years' imprisonment and a €30,000 fine (article L. 823-1 of the CESEDA)

Other breaches of the French Labour Code

Administrative or criminal penalties may be imposed for breaches of the rules on working hours, daily and weekly rest periods, statutory minimum wages (SMIC) or collective bargaining agreements, and health and safety at work. Failure by the employer to make a declaration with a view to obtaining the 'construction and civil engineering' professional identification card may also result in an administrative penalty.

OTHER BREACHES OF THE FRENCH LABOUR CODE CRIMINAL AND ADMINISTRATIVE PENALTIES		
Offence	Criminal penalties	Administrative penalties
▶ Failure to comply with maximum daily or weekly working hours	art. R. 3124-3 - fines for fourth-class offences	art. L. 8115-1 and L. 8115-3 - fine of €4,000 per employee concerned by the breach
▶ Failure to comply with minimum daily and weekly rest periods	art. R. 3135-1 and R. 3135-2 - fines for fourth- and fifth-class offences	art. L. 8115-1 and L. 8115-3 fine of €4,000 per employee concerned by the breach
▶ Failure to determine the minimum wage (SMIC and minimum wages under collective agreements)	art. R. 3233-1 - fine for fifth-class offences	art. L. 8115-1 and L. 8115-3 fine of €4,000 per employee concerned by the breach
▶ Occupational health and safety offences	art. L. 4741-1 and L. 4741-5	art. L. 8115-1 and L. 8115-3 - a fine of €4,000 per employee, particularly in the event of failure to

	<ul style="list-style-type: none"> - €10,000 fine per employee - repeat offence: one year's imprisonment and a €30,000 fine 	comply with the rules on sanitary facilities, catering and accommodation
<p>► Failure to apply for a professional identification card ('construction and civil engineering card')</p>		<p style="text-align: center;">art. L. 8291-2</p> <ul style="list-style-type: none"> - a fine of up to €4,000 per employee - repeat offence: fine of up to €8,000 per employee

Please note: These offences and breaches (excluding failure to apply for a 'construction and civil engineering card') are subject to penalties for which the Labour Inspectorate inspector may freely and irrevocably opt for recourse to criminal proceedings (official offence report) or recourse to administrative penalties (administrative breach report).

Administrative fines are imposed by the Regional Director for the Economy, Employment, Labour and Solidarity (DREETS), on the basis of a report from the Labour Inspectorate.

Penalties for non-compliance with posting rules

Failure to comply with the posting rules may result in administrative and criminal penalties.

The table below sets out the main criminal and administrative penalties. More detailed information can be found in Appendix 5 of [instruction DGT/RT1/2021/36 of 19 January on the international posting of employees to France](#).

Offences	Criminal penalties	Administrative penalties imposed by the competent DREETS
concerning formalities prior to posting (declaration prior to posting and appointment of a representative in France).		Maximum fine of €4,000 (€8,000 in the event of repeated offences) per employee. The total fine may not exceed €500,000
concerning obligation to submit to the Labour Inspectorate, without delay, the documents translated into French relating to the employee's situation and the company as listed in article R. 1263-1 of the French Labour		

Code		
<p>'Hard core' rules on working hours, maximum working hours, rest periods, determination of the minimum wage, employer obligations relating to sanitary facilities, catering and accommodation</p>	<p>Health and safety offences relating to sanitary facilities, catering and accommodation are punishable by a fine of €10,000 (articles L. 4741-1 (1), (9), and L. 4741-5 (1) of the French Labour Code)</p> <p>Fines for offences are provided for in the event of breaches concerning:</p> <ul style="list-style-type: none"> - working hours: fine for fourth-class offences (article R. 3173-2 of the French Labour Code); - maximum working hours: fine for fourth-class offences (article R. 3124-3 of the French Labour Code); - daily and weekly rest periods: fines for fourth- and fifth-class offences (articles R. 3135-1 and R. 3135-2 of the French Labour Code); - determining the minimum wage: fine for fifth-class offences (article R. 3233-1 of the French Labour Code); 	
<p>Serious and repeated breaches concerning minimum pay, working hours, accommodation conditions or non-payment of fines relating to the posting of workers, which are not remedied by the employer.</p>		<p>Suspension of service provision for up to one month. In the event of non-payment of fines, this period may be extended to two months and the service may be banned if it has not yet begun. The suspension or ban ends as soon as the breach is remedied.</p> <p>Failure to comply with this decision to suspend activity exposes the employer to a fine of up to €10,000 for each employee affected by the breach.</p>

<p>Failure by the project owner or principle to comply with their due diligence obligations relating to</p> <ul style="list-style-type: none"> - completion of the declaration prior to posting by the co-contractor – provided a subsidiary declaration has not been made – and the appointment of a representative in France; - forwarding of the ‘accident at work’ declaration to the Labour Inspectorate; - posting of the regulations that apply to posted employees on construction and civil engineering sites 		<p>Maximum fine of €4,000 (€8,000 in the event of repeated offences) per employee. The total fine may not exceed €500,000</p>
<p>The use of ‘false posting’ (where the activity undertaken by the employer is in reality purely internal or administrative, or where its activity is undertaken on French territory on a regular, stable and continuous basis).</p>	<p>Penalty: offence of undeclared work by concealment of activity</p> <p>Other illegal employment offences punishable under the same conditions as for situations not covered by posting (see above)</p>	<p>Specific administrative penalties may be imposed for illegal employment offences under the same conditions as for companies not employing posting workers (see above)</p>

RESOURCES AND USEFUL CONTACTS

Visit the website of the Ministry for Labour, Employment and Economic Inclusion: <https://travail-emploi.gouv.fr/droit-du-travail/>

If you have a specific legal question, ask the authorities: consult the Labour Inspectorate at the DDETS in your *département* or the ad hoc structure that may have been set up for the major sporting event ('one-stop shop').

If you have any questions about the use of volunteers, please consult [the practical guide for organisers of major sporting events](#).

→ Declaration prior to hiring

For all information on the declaration prior to hiring, consult the URSSAF website: <https://www.urssaf.fr/portail/home/employeur/employeur-du-personnel/les-formalites-liees-a-lembauche.html> or the MSA website: <https://www.msa.fr/lfy/embauche/dpae>.

To submit your declaration prior to hiring to URSSAF or MSA electronically, visit the net-entreprises website: <http://www.net-entreprises.fr/vos-declarations-en-ligne/dpae/#lessentiel>

→ Work permit

For information on applying for a work permit, visit the Ministry of the Interior website: <https://www.demarches.interieur.gouv.fr/particuliers/autorisation-travail-etranger-salarie-france> and the Office Français de l'Immigration et de l'Intégration (OFII): <http://www.ofii.fr/recruter-un-travailleur-etranger>

To apply for authorisation online: <https://administration-etrangers-en-france.interieur.gouv.fr/immiproussager/#/authentification>

If you have any questions about work permits, please contact <https://www.service-public.fr/particuliers/vosdroits/F2728> or contact the DREETS foreign workers department

→ Health and safety at work

Consult [the guide to preventing risks associated with heatwaves](#).

Consult the [Multilingual occupational risk prevention campaign – Ministry for Labour, Employment and Economic Inclusion \(travail-emploi.gouv.fr\)](#)

→ Posting of foreign employees

Consult the pages of the Ministry for Labour, Employment and Economic Inclusion website concerning the posting of employees, which are available in eight languages and explain all the applicable rules: <https://travail-emploi.gouv.fr/droit-du-travail/detachement-des-salaries/>

Consult the SIPSI teleservice Frequently Asked Questions (<https://www.sipsi.travail.gouv.fr/faq>)

If you experience difficulties using the SIPSI teleservice, send a message in French or English, together with a precise description of the difficulty encountered and, if possible, screenshots to the following address: dgt.declaration-psi@travail.gouv.fr

Visit [instruction DGT/RT1/2021/36 of 19 January on the international posting of employees to France](#).

Exceptions for sporting events and short-term activities: see [the Order of 4 June 2019 setting out the list of activities referred to in Article L. 1262-6 of the French Labour Code](#)

For further information and to apply for a construction and civil engineering card online, please visit the following website: [CIBTP France | Professional identification card \(cartebtp.fr\)](https://www.cibtp.fr/)

To find the applicable collective agreement, consult the database, which is accessible via the following link: <https://www.elections-professionnelles.travail.gouv.fr/rechercheIdcc>

Once on the website, enter the keyword corresponding to the activity carried out by the employee posted to France (e.g. sport) in the tab at the top left.

If you get more than one response from the database, or if you have any doubts, you can contact one of the trade unions representing the occupational sectors in France: <https://travail-emploi.gouv.fr/dialogue-social/la-representativite-syndicale-et-patronale/article/coordonnees-des-organisations-syndicales-de-salaries>

Finally, once you have identified the agreement, you can access the full text of the agreement on the website: <https://www.legifrance.gouv.fr/initRechConvColl.do>

In addition, for the construction and civil engineering, metalworking and temporary work sectors, summary sheets, which have been translated into eight languages and explain the content of the collective bargaining stipulations applicable to 'hard core' matters, are available on the Ministry for Labour website: <https://travail-emploi.gouv.fr/droit-du-travail/detachement-des-salaries-posting-of-employees/detachement-des-salaries/article/les-conventions-collectives-applicables-aux-salaries-detaches>

➔ **Social security affiliation when the employer is based in the EU, the EEA or Switzerland**

For more information, consult the Practical Guide to Applicable Legislation <http://ec.europa.eu/social/main.jsp?langId=fr&catId=868>

➔ **Social security affiliation when the employer is based in a country outside the EU, the EEA or Switzerland that is party to a social security coordination agreement with France**

List of bilateral social security agreements: <https://www.cleiss.fr/docs/textes/index.html>

➔ **Affiliation of foreign employees with French social security when the employer has no establishment in France**

Contact the Urssaf Foreign Companies Service: <https://www.foreign-companies.urssaf.eu/index.php/fr/>

➔ **To find out about the rights and obligations of mobile workers in Europe in terms of both employment law and social security, consult the legal guide: https://travail-emploi.gouv.fr/IMG/pdf/guide_juridique_de_la_mobilite_des_travailleurs_en_europe.pdf**