

# Useful addresses



## Centre national firmes étrangères CNFE

16 rue Contades - 67307 SCHILTIGHEIM CEDEX  
Tél. 00 33 (0)3 88 18 52 44 - Fax : 00 33 (0)3 88 18 52 74  
00 33 (0)811 01 15 67 pour les DUE uniquement  
E-mail : cnfe.strasbourg@urssaf.fr - www.urssaf.fr



## INSEE Champagne-Ardenne

Division Entreprise - 10 rue Edouard Mignot - 51079 REIMS CEDEX  
Tél. 00 33 (0)8 25 33 22 03 - Fax : 00 33 (0)3 26 48 60 60



pôle emploi

## Pôle emploi services (Assurance chômage)

14 rue de Mantes - BP 50 - 92703 COLOMBES  
depuis la France : Tél. 0 826 080 877  
depuis l'étranger : Tél. 00 33 (0)8 26 080 877  
Fax : 00 33 (0)1 46 52 20 20 - www.pole-emploi.fr



## Crav (Caisse régionale d'assurance vieillesse de Strasbourg)

Centre régional TDS - 36 rue du Doubs - 67011 STRASBOURG CEDEX 1  
Tél. 00 33 (0)3 88 65 20 80 - DADS-U 00 33 (0) 821 10 67 60  
Fax : 00 33 (0)3 88 65 24 40 - E-mail : tds@crav-am.fr



## Cramam (Caisse régionale d'assurance maladie d'Alsace-Moselle)

Prévention et gestion des risques professionnels  
Direction tarification - 14 rue Adolphe Seyboth - 67010 STRASBOURG  
Tél. 00 33 (0)3 88 14 34 03 (24)(13) - Fax : 00 33 (0)3 88 14 34 06  
E-mail : prevention.documentation@cram-alsace-moselle.fr



## Groupe Novalis Taitbout

Pôle ESEF - 4 rue du Colonel Driant - 75040 PARIS CEDEX 01  
Tél. 00 33 (0)1 44 89 54 22 - Fax : 00 33 (0)1 44 89 43 04  
E-mail : commercial.esef@novalistaitbout.com



## CCPBRP

22 rue de Dantzig - 75756 PARIS CEDEX 15  
Tél. 00 33 (0)1 44 19 26 26 - Fax : 00 33 (0)1 44 19 28 90  
E-mail : serviceaffiliation@ccpbrp.org - www.ccpbrp.fr  
En cas d'intempéries : déclaration Intempéries BTP : www.net-entreprises.fr



For independent sales representatives with multiple employers

## CCVRP Régime de base : Sécurité sociale et chômage

7 et 9 rue Frédéric-Lemaître - 75971 PARIS CEDEX 20  
Tél. 00 33 (0)1 40 33 78 01 - Fax : 00 33 (0)1 47 97 75 44  
E-mail : etranger@ccvrp.com - Internet : www.ccvrp.com



## OMNIREP Retraite complémentaire et prévoyance complémentaire

30 - 32 rue Henri Barbusse - 92581 CLICHY CEDEX  
Tél. 00 33 (0)1 41 06 24 00 - Fax : 00 33 (0)1 47 56 98 76  
E-mail : affiliation-entreprises-omnirep@malakoffmederic.com - www.omnirep.asso.fr



## Cleiss

11 rue de la Tour des Dames - 75436 PARIS CEDEX 09  
Tél. 00 33 (0)1 45 26 33 41 - Fax : 00 33 (0)1 49 95 06 50  
www.cleiss.fr

Social obligations in France and employee protection

Employers  
with no place of business  
in France

Centre national  
FIRMES ÉTRANGÈRES



## Entreprise étrangère (foreign undertaking)

Since 2004, a system has been in place enabling employers with no place of business in France to declare their undertaking and their employees who are subject to the French Social Security system.

According to this new system, undertakings must declare their employer status with the Centre National Firms Etrangères (CNFE), an entity within the Urssaf collection office of the Bas-Rhin region. The CNFE then transmits the information to the other relevant statutory Social Security institutions with whom the undertaking must also be registered.



This guide includes essential information related to administrative formalities with these institutions, in particular :

- the steps to take ;
- entitlements of employees subject to the French Social Security scheme.

Employers can appoint a representative by written agreement to carry out these responsibilities, provided that the person resides in France. The representative is personally responsible for declarations and payment.

Any company established outside France (whether in the EC or not) looking to enter or do business in the French market without setting up a place of business or subsidiary in that country, and wishing to hire employees in France or send employees to work there.

⇒ **Entreprise and établissement**

- **Entreprise (undertaking)** : for the purposes of the Sirene register an *entreprise* is an individual or legal entity engaged in a non-salaried professional activity.

There are two main categories of *entreprise* :

- the *entreprise individuelle* (one-person business), which has no separate legal personality (no separation between owner and business). This category of *entreprise* covers shopkeepers, skilled tradespeople and craftspeople, and independent professionals and farmers, among others.
- limited liability companies: *société anonyme* (SA) or *société à responsabilité limitée* (SARL).

- **Etablissement (place of business)** : for the purposes of the Sirene register, an *établissement* is a geographically separate operating unit or production unit, which is legally dependent on an *entreprise*. It is an individual place of business such as a shop, workshop or warehouse.

⇒ **Qualifying conditions for "VRP" status**

To be eligible for "VRP" status, a sales representative, regardless of their job title, must fulfil the following conditions, as provided for under Article L7311-3 of the French Labour Code :

- work for one or more employers ;
- operate as a sales rep on an exclusive and continuous basis ;
- refrain from transacting any commercial business for their own account ;
- be bound to their employer by an agreement stipulating :
  - the nature of the services or goods offered for sale or purchase,
  - the geographical area covered or the types of customers visited,
  - pay rates.

<sup>1</sup> The SIRENE register of undertakings and places of business ("Système Informatique pour le Répertoire des Entreprises et de leurs Établissements"), instituted in 1973 by decree and covered by articles R. 123-220 to R. 123-234 of the French Code of Commerce, is administered by the French National Institute of Statistics and Economic Studies, INSEE (source INSEE).



**Article L.243-1-2 of the French Code of Social Security** (published by Law n° 2003-1199 dated 18th December 2003, art. 71 in the Official Journal dated 19th December 2003) : Employers whose undertakings do not include a place of business in France must fulfil their duty regarding declarations and the payment of social contributions and other social taxes they owe for their employees to a single collection office, appointed by an Order from the minister for Social Security. In order to fulfil these duties, the employer can appoint a representative residing in France who becomes personally responsible for declarations and the payment of contributions. Information on the application is, when necessary, determined by a Council of State decree.

**Article R.243-8-1 of the French Code of Social Security** (published by Decree n° 2004-890 dated 26th August 2004 art. 5 in the Official Journal dated 29th August 2004) : *An Order from the Minister for Social Security, taken after notice from the Central Agency of Social Security institutions, can appoint the collection office of the basic scheme to which employers must send declarations and payments of contributions and social taxes owing for all or part of their employees, and specify the procedure to be followed... in cases where the employer's undertaking does not have a place of business in France.*

**Order dated 29th September 2004** appointing the Urssaf office of the Bas-Rhin region as the institution in charge of the collection of social contributions and other social taxes owed to the basic

Social Security scheme by employers whose undertakings have no place of business in France.

**UNEDIC memorandum n°05-07 dated 25th February 2005** appointing the Garp, now the Pôle Emploi Services as the collection office for social contributions and other social taxes owed to unemployment insurance and wage guarantee schemes by employers whose undertakings have no place of business in France.

**Agirc-Arrco « Instruction » 2005-80-DSI dated 28/06/2005.** In accordance with article L.243-1-2, for AGIRC ARRCO schemes, the implementation of this system has led to the creation of a single administration centre for undertakings and employees in this category. The executive boards of the AGIRC ARRCO schemes have appointed the Groupe Taitbout, now Groupe Novalis Taitbout, and the CRE and IRCAFEX institutions to ensure the implementation of this system, and Omnirep for firms employing sales representatives

Article 14 of Regulation (EEC) N°1408/71.

**CNSBTP Letter dated 23 June 2005** informing the French Ministry for Health and Solidarity of the appointment of the CCPBRP as the representing office of construction and public works companies with no place of business in France.

## Who is affected ?

Which employers ? Which employees ? ..... 4

## Compulsory Social Security contributions in France

CNFE – Social Security ..... 5  
 Pôle Emploi Services – Unemployment ..... 5  
 Groupe Novalis Taitbout – Supplementary pension and death ..... 5  
 Paid leave for construction and public works employees ..... 5

## Registration and declaration formalities

Company registration ..... 6  
 The employee's declaration of employment ..... 6  
 Wage declarations ..... 6  
 Paying contributions ..... 7

Summary table ..... 8

## Employee entitlements

Social Security ..... 9  
 Unemployment ..... 9  
 Supplementary pension and death ..... 9  
 Paid leave for construction and public works employees ..... 9

Reference texts ..... 10

Glossary ..... 11

Useful addresses ..... 12

# Who is affected ?

## Which employers ?

Employers with no registered place of business\* in France (production site, commercial undertaking...) must register with this system.

The following undertakings do not come under this system :

- workers in the entertainment industry with no steady employment. They are covered by the Guso fund for entertainers, managed by the Pôle Emploi Services (CNCS) ([www.guso.com.fr](http://www.guso.com.fr)).
- sales representatives with multiple employers who are covered by the CCVRP and the OMNIREP (address details on page 12) ;
- professionals in the bull-fighting sector (matadors, picadors, banderilleros...) who are covered by the Urssaf office in Nîmes ([www.nimes.urssaf.fr](http://www.nimes.urssaf.fr)).

Undertakings registered in Monaco and all their employees are also excluded from this system and are covered by the Urssaf office in Nice ([www.nice.urssaf.fr](http://www.nice.urssaf.fr)).

## Which employees ?

Employees residing in France and working in two or more EC Member States, one of which is France, are also affected (Regulation (EEC) N°1408/71).

This principle, in accordance with EU regulations or bilateral Social Security conventions, does not apply to employees in the following cases :

- those on temporary assignment ;
- those working simultaneously in several countries.

For further information, please contact the Cleiss (Center of European and International Liaisons for Social Security) : [www.cleiss.fr](http://www.cleiss.fr)

\* See glossary page 11.

# Employee entitlement

The contributions paid by the employer to the different institutions finance the employees' social protection.

## Social Security

The French Social Security system pays benefits to all who pay contributions including the following :

- Sickness, maternity leave, work-related accidents and occupational illnesses, disability, death (daily allowance, annuities and reimbursement of healthcare...);
- Basic State pension ;
- Family (family allowances, housing benefits...);
- Living allowances (financial aid for elderly people and for dependent disabled persons).

## Unemployment

If an employee loses his/her job, they can receive unemployment benefits, under certain conditions. These benefits vary according to age and to how long the person has worked.

## Supplementary pension schemes

The AGIRC and ARRCO pension schemes supplement the basic French State pension scheme. Retirement points are given in return for contributions paid to Groupe Novalis Taitbout or Omnirep. The total number of points accrued is used to calculate the amount of supplementary pension : Number of points x point value = gross annual amount. This pension is added to the basic State pension issued by Social Security.

*For construction and public works companies*

## CCPBRP

The CCPBRP pays paid leave allowances to employees. If work is interrupted by bad weather conditions, employees are entitled to an allowance paid by the employer, who can be reimbursed in certain cases.

# Summary table

| Institution  | Urssaf   | Garp (PÔLE EMPLOI)                                     | TAITBOUT group                           |                                       | CCPBRP  |
|--|--|--|--|---------------------------------------|---|
|  |  |  | CRE                                      | IRCAFEX                               |   |
| <b>Social contributions</b><br><b>Other social taxes</b><br><b>Covered risks</b> | Sick leave,<br>Maternity leave,<br>Disability Death,<br>Old age,<br>Work-related accident,<br>Occupational sickness,<br>CSG and CRDS contributions,<br>Family benefits,<br>Living allowances,<br>Housing benefits,<br>Transport  | Unemployment<br>Guaranteed wages in case of bankruptcy | Supplementary pension scheme<br>ARRCO    | Supplementary pension scheme<br>AGIRC | Paid leave<br>Unemployment benefits through bad weather<br>Prevention of work-related accidents |
| <b>Contribution basis</b>  | For each risk, contributions are calculated as a percentage of the gross wage inclusive of bonuses, various benefits, advantages in kind...<br>A minimum contribution basis is specified in French social legislation (minimum wage).<br>For certain risks, the calculation basis is determined in reference to the Social Security ceiling. |  |  |                                       |   |
| <b>How often to declare</b>  | Quarterly up to 9 employees.<br>Monthly from 10 employees.<br>More a yearly summary sheet.   |  | Quarterly<br>More a yearly summary sheet |                                       | Monthly   |
| <b>Means of payment for contributions</b>  | Contributions can be paid by bank transfer, check or electronic payment provided that the company has a French bank account.   |  |  |                                       |   |

Pursuant to Article 7 of the national collective agreement of 14 March 147 on executives' retirement and pensions, a contribution equal to 1.50% of the tax d'apprentissage (training levy) for all beneficiaries stipulated in articles 4 and 4 bis or Appencix IV of said Agreement is payable by employers to the INPR (Institution Nationale de Prévoyance des Représentants) (national institution providing death and disability insurance for sales representatives).

# Compulsory social security in France

*The employer must provide a pay slip to the employee, on which employee social contributions have been deducted from the gross amount.*

*Having calculated the employer and employee contributions due, the employer then pays these to the different compulsory Social Security institutions.*

## The CNFE

Collects Social Security contributions and contributions to the National housing aid fund (Fonds national d'aide au logement, FNAL) and, where required, transport contributions. (See table page 8).

## Pôle Emploi Services

Collects unemployment insurance contributions and contributions to the Association for guaranteed wages (Association pour la garantie des salaires, AGS).

## Group Novalis Taitbout

Collects supplementary pension contributions except for sales representatives\*.

*For construction and public works companies*

## The CCPBRP

Collects paid leave contributions, contributions to benefits for unemployment caused by bad weather conditions and contributions for the prevention of accidents at work.

\* See glossary page 11.

# Registration and declaration formalities

The CNFE makes the necessary registration and employee declaration forms available to employers.

## Company registration

The company must complete the E0 form available on-line at **www.net-entreprises.fr** and send a printed version to the CNFE to register as an employer with employees who are subject to the French Social Security system.

The company will be allocated an ID Number (called "SIRET") by the INSEE (French Institute for Statistics). This Siret number will be used during exchanges with all social protection agencies :

- CNFE,
  - Pôle Emploi Services
  - Group Novalis Taitbout
  - and if necessary with the CCPBRP.
- Those agencies will contact the employer.

If there is a change of situation

(change of address, of representative etc.), the employer must complete an E2/E4 form used for changing or terminating a business in respect of an undertaking employing workers, and must send it to the CNFE.

**Please,** note that if the company opens a place of business in France, this system which is specific to employers with no place of business in France is no longer valid. In this eventuality, the employer must complete an E2/E4 form and send it to the CNFE.

## The employee's declaration of employment

The employer must complete a «Déclaration Unique d'Embauche

(DUE)» prior to hiring each new employee.

## Wage declarations

### Declaration forms

Declaration forms must be completed, dated, signed and sent to each institution before the indicated deadlines.

The following information must appear on these documents :

- the number of employees ;**
- the contribution basis** in euros, which corresponds to

the amount of wages subject to social contributions and other social taxes (gross wages inclusive of bonuses, various benefits, advantages in kind) ;

-**the amount of contributions** owed in euros, calculated according to the contribution rates and ceilings in force on the payment date of wages.

### When to declare ?

The employer or the representative completes and sends :

*Each month or each quarter*

- **declarations for each institution** or the single «Déclaration unifiée des cotisations sociales (Ducs)» available at :

**www.net-entreprises.fr**

- **a table of individual contributions** to the supplementary pension scheme.

*Each year*

- **the yearly data declaration** «**Déclaration annuelle des données sociales**» (DADS) to the Caisse régionale d'assurance vieillesse of Strasbourg (Crav) ;

- **the yearly table summarising** contributions to the CNFE ;

- **the yearly adjustment declaration** «**Déclaration de régularisation annuelle**» to the Pôle Emploi Services ;

- **the yearly adjustment declaration** «**Déclaration de régularisation annuelle**» to Group Novalis Taitbout or Omnirep (for sales representatives).

Where necessary, for construction and public works companies, the «**Déclaration automatisée des données sociale unifiées**» to the CCPBRP.

## Paying contributions

Contributions must be paid to each institution before the payment deadline.

They can be paid :

-**by bank transfer ;**

-**by cheque ;**

-**by electronic payment, at** **www.net-entreprises.fr**

provided that the company has opened a bank account in France. Please note that bank fees may apply to transfers. Companies must make sure that the amount transferred to Social Security institutions equals the amount of contributions owed.

## Summary of contributions and payments

The table on page 8 summarises the contributions, covered risks, contributions basis, how often to pay and the different means of payment for each institution. This procedure is simplified for companies as they can make

their declarations free of charge via : **www.net-entreprises.fr**

For further information...

In French : [www.net-entreprises.fr/Html/societes\\_etrangeres.htm](http://www.net-entreprises.fr/Html/societes_etrangeres.htm)

in English : [www.net-entreprises.fr/Html/foreign\\_companies.htm](http://www.net-entreprises.fr/Html/foreign_companies.htm)