BUSINESSFRANCE

DOING BUSINESS IN FRANCE 2017

BOOK 2

WELCOME TO FRANCE

A GUIDE FOR INCOMING TALENT

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There are more than 20,000 foreign companies operating in France, where they employ over two million people: what better advert could there be than this for the business environment in our country? Its steadfast attractiveness as a business location can be seen in that France was ranked third in Europe in 2015 for the number of job-creating foreign investment projects received, and was also the leading destination for foreign investment in industry.

With its global outlook and warm welcome for talent in all its forms, France is committed to doing all it can to attract and help investors expand their businesses on French soil. This 'Doing Business' guide is designed in the same spirit of hospitality, as it seeks to provide essential information to investors, key talent and their families on a full range of regulatory, tax and employment law matters that may arise when moving to France.

Updated every year, it takes into account all recent reforms to the business environment in France to improve the attractiveness of the French economy.

This 2017 edition consequently examines two major reforms to enhance the welcome for incoming talent:

- The introduction of 'Talent Passports', multi-year residence permits for investors, company directors, business founders, skilled employees and their families.
- The extension of the special expatriate tax exemption scheme to eight years.

Furthermore, a specific procedure for investors and employees that are part of the 'La French Tech' program (e.g. French Tech Ticket winners) has also been introduced through the French Tech Visa.

Finally, Business France has created a new personalized online guide, Welcome to France, which is designed to take you through the key stages of moving to France.

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1

ENTERING, STAYING AND WORKING IN FRANCE

Entering France: holding a visa 06
Residence permit and paid or self-employment 07
Summary in table form 12

2

SOCIAL PROTECTION

Registering with French social security 15
Exemption from French social security 15

3

TAXATION

Determining tax residency 16
The French tax system for residents 16
Special tax exemption scheme for expatriates 17
Taxation for non-residents 17

TOOLBOX

Checklist 19
Welcome to France 20
Useful contacts 21
Business France around the world 22

FRANCE: AN ATTRACTIVE DESTINATION FOR FOREIGN INVESTORS, COMPANY FOUNDERS, COMPANY DIRECTORS AND EMPLOYEES!

Recent government measures resolutely focused on openness are making France a destination of choice for foreign investors, founders of businesses and startups, company directors and employees.

These nationwide international mobility rules are designed to make it easier for highly qualified personnel to come to France, and for employees to complete intra-company transfers. They include multi-year residence permits, which were made more widely available towards the end of 2016, with the twin aims of smoothing the arrival of incoming foreign talent and their families, and helping to make France a more attractive business location.

Companies in France can offer their employees optimum working conditions – due to a highly effective social security system and a vast array of bilateral social security agreements – while the costs of sending employees to work in France can be offset through one of the most attractive expatriate tax systems in Europe.

The main consideration for foreign businesses posting or sending employees to work in France is to choose the most appropriate migration status, the most effective social security coverage and the most advantageous tax status.

In all these areas, employers and foreign nationals should work together to anticipate the procedures to be followed to give foreign talent and their families the best possible chance of successfully establishing themselves in France.

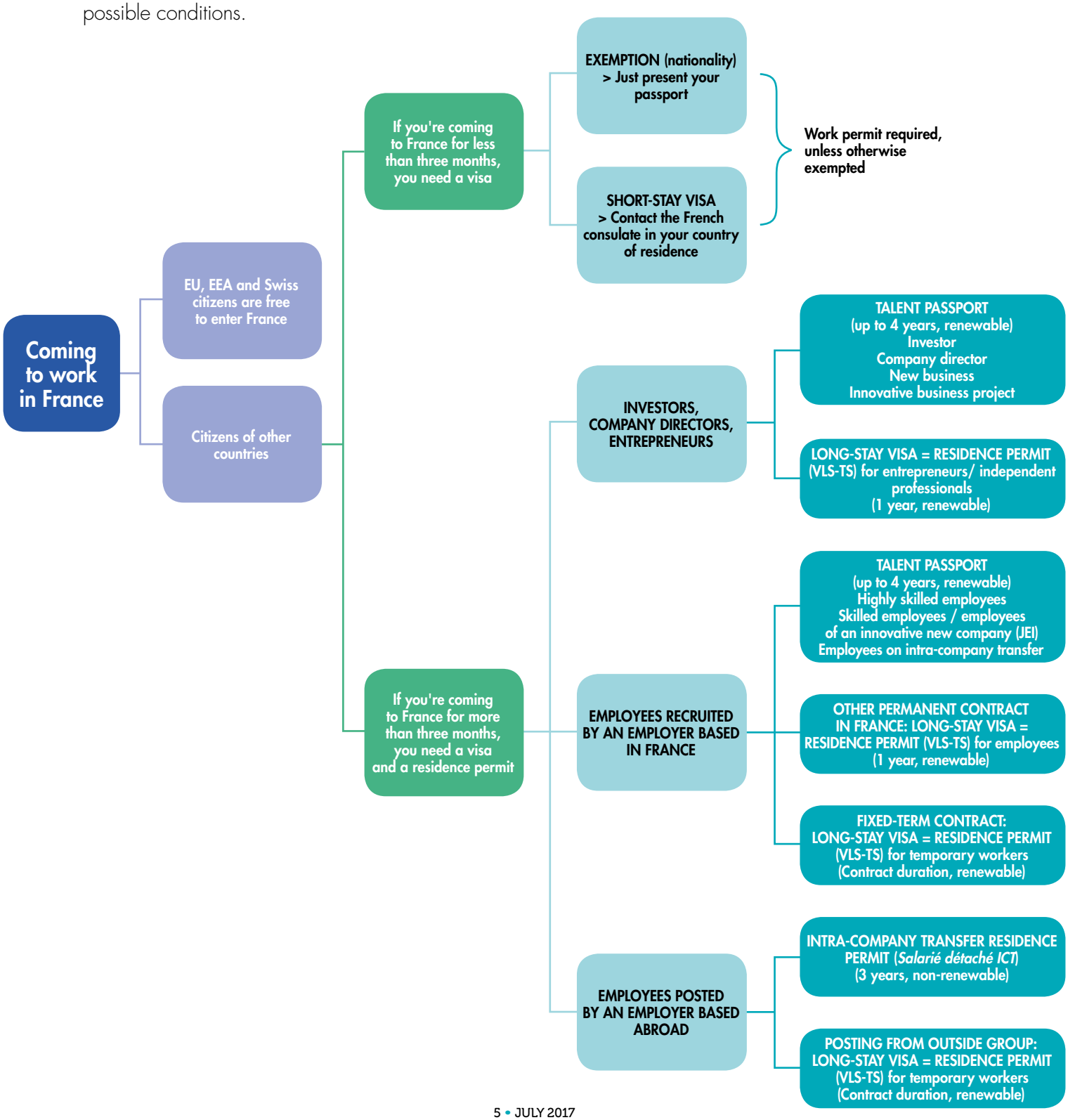
To help them move and settle in to life in a foreign country, Business France has set up an information service for foreign talent and their families.

The Welcome to France website, launched in February 2017, has been designed to take them through the key stages of moving to France, and includes a personalized guide that can be compiled and completed online.

The most recent initiative, the French Tech Visa, is a separate procedure for issuing a 'Talent Passport' multi-year residence permit, specifically tailored to France's tech ecosystem.

ENTERING, STAYING AND WORKING IN FRANCE

What does entering, staying and working in France involve? What would be the most suitable migration status? These are just some of the key questions for employees or company directors to think about in advance to help them organize their move to France, and ensure that they and their families enjoy their stay in the best possible conditions.



ENTERING FRANCE: HOLDING A VISA

EU, EEA and Swiss nationals are **free to travel and work in France without a visa, residence permit or work permit.** They must simply register with the *mairie* (municipal offices) of their *commune* within three months of their arrival.

A visa authorizes the holder to enter French territory, travel within the Schengen Area and stay in France for a specified period.

Typically, a visa only authorizes its holder to enter France. To stay in France for a longer period and work in the country, a residence permit is required.

SHORT-STAY VISA: 'SCHENGEN' VISA

Unless visitors are exempt due to their nationality, they will require a short-stay visa for business, official visits and personal visits.

This visa enables the holder to travel throughout the **26 countries in the Schengen area** (EU and EEA Member States, with the exception of Bulgaria, Romania, Cyprus, Croatia, Ireland and the United Kingdom).

Length of stay: Short-stay visas can be issued for **up to 90 days per 180-day period,** either for single or multiple entries to France and/or the Schengen Area **(travel visa)**.

Travel visas are intended in particular for people wishing to conduct business relations in France without actually residing in the country. They are issued for a total period of **one to five years,** thereby saving holders doing business in France from having to apply for a new visa each time they travel.
The length of time that travel visa holders remain in France **may not exceed 90 days per 180-day period.**

Procedure: A request should be filed with the embassy or consulate of France in the foreign national's usual country of residence.

Engaging in paid employment (specific case for foreign employees): In cases where a foreign employee makes a short trip to France, a short-stay visa alone does not authorize the holder to engage in paid employment, for which obtaining a work permit may be a pre-requisite.
To determine whether a work permit will be necessary when a company wishes to send or receive an employee in France for an assignment of less than three months, thought should be given to the reason for the stay.

If an employee is traveling to France on a business trip to attend an occasional meeting or to meet clients, a short-stay visa will suffice, unless they are exempt from needing to hold one (due to their nationality).

If an employee is on a short-term assignment to train, advise, or provide technical assistance to a company in France, a temporary work permit (*autorisation provisoire de travail*) is usually required as well as the visa. The deciding factor is whether the employee provides a service and/or effectively participates in the host company and/or is working as a subordinate for the host company.

However, foreign employees undertaking paid employment for three months or less in one of the following fields are exempt from the requirement to obtain a provisional work permit:
- Sporting, cultural, artistic and scientific events.
- Conferences, seminars and trade shows.
- Production and distribution of cinematic and audiovisual works, shows and recordings.
- Modeling and artistic posing.
- Personal service workers and domestic workers working in France during their private employers' stay in the country.
- Audit and consulting in IT, management, finance, insurance, architecture and engineering, under the terms of a service agreement or intra-company transfer agreement.
- Occasional teaching activities by invited lecturers.
- Spouses of French citizens, parents of French children, and close family members of French employees in possession of a temporary 'Private and Family Life' residence permit.

Extending the stay: Short-stay visa holders must leave France once their visa expires, **without any possibility for renewing the visa while in France.**

LONG-STAY VISA

For stays of **more than 90 days,** a **long-stay visa** must be requested from the French consular authorities in the applicant's country of residence. This visa authorizes holders to request a residence permit once they arrive in France.

Validity period: A long-stay visa is valid for **three months**, during which time the holder must apply for a residence permit.

Procedure: A long-stay visa should be requested from the French embassy or consulate in the applicant's usual country of residence. The applicant must then personally request a residence permit from the local *Préfecture* **immediately upon arrival in France.**

RESIDENCE PERMIT AND PAID OR SELF-EMPLOYMENT

The type of residence permit required depends on what the foreign national will be doing in France, irrespective of whether they will be employed or self-employed.

For all stays of up to 12 months, a **long-stay visa equivalent to a residence permit (VLS-TS)** corresponding to the reason for the stay is issued by the consular authorities.

This VLS-TS visa authorizes not only entry to France but also the holder's residence rights for between **3 months and 12 months,** without having to request a residence permit, and also permit paid employment or self-employment in France, as specified in each case.

The holder's family can also enter France and remain on French soil. Any extension to their stay will require a residence permit.

For stays longer than 12 months, new multi-year residence permits were introduced on November 1, 2016.

"Talent Passports" and **"intra-company transfer"** residence permits underpin the residence rights of foreign talent in France, making France a destination of choice for foreign investors, entrepreneurs, company directors and employees.

The **"French Tech Visa"** is a separate procedure focusing on the tech ecosystem in France to make it easier for entrepreneurs, business investors and employees in this dynamic ecosystem to obtain this multi-year permit.

TALENT PASSPORTS

Foreign investors, entrepreneurs, company directors and employees can obtain a multi-year 'Talent Passport' residence permit if they meet the eligibility criteria specific to the reason for their stay in France.

Validity period: Four years (on a renewable basis)

Procedure: Applications for long-stay visas and residence permits must be submitted to the French embassy or consulate in the applicant's usual country of residence no more than three months before the date of arrival in France.

As soon as they arrive in France, applicants must apply to the *Préfecture* at their place of residence in France for a 'Talent Passport' residence permit.

Taking up paid or self-employment: Talent Passport holders can undertake paid or self-employment for which their permit was issued, whether it be commercial, industrial or as an employee, provided that, in the case of regulated professions, they have the required qualifications.

Extending a stay: Renewal applications must be submitted to the *Préfecture* in the place of residence **two months before the residence permit expires,** by presenting documents establishing that the applicant continues to meet the conditions under which their permit was issued.

After **five years' regular and uninterrupted** residence in France, an application may be made for a **residence card,** authorizing the holder to stay and undertake any paid or self-employment in France for **10 years** on a renewable basis.

Accompanying family members: Upon application, spouses will be issued with a **'Talent Passport – Family'** residence permit. This permit authorizes them to stay and undertake any paid or self-employment in France throughout the validity period of the foreign national's residence permit.

Investors, entrepreneurs and company directors	- Business investors investing at least €300,000 in France. - Entrepreneurs with an innovative business project. - Company directors or legal representatives of a business in France. - Entrepreneurs putting at least €30,000 into a new business.
Employees	- Skilled employees and employees of an innovative new company (*jeune entreprise innovante* – JEI). - Highly skilled employees (European Union Blue Card). - Employees on assignment under an intra-company transfer where a French contract is signed.
Other categories	- Researchers, performing artists. foreigners who are nationally or internationally recognized in scientific, literary, artistic, intellectual, educational or sporting fields.

INVESTING AND UNDERTAKING A COMMERCIAL OR INDUSTRIAL ACTIVITY IN FRANCE

Four categories of Talent Passport are likely to apply to foreign company directors, company founders and investors.

TALENT PASSPORTS

TALENT PASSPORT MARKED 'COMPANY DIRECTOR'

A Talent Passport residence permit is issued to a foreign national wishing to serve as a company's legal representative (company director) in France.
A company director is an individual appointed to act as a company's representative in France for all acts relating to that company's management, for which they are answerable to the shareholders, management and labor, and third parties, particularly in the areas of personnel management and employment law.
Those with the power to bind a company, and thus with the status of company director, include the following:
- The director of a limited liability company (*société à responsabilité limitée* – SARL).
- The Chairman and CEO of a public limited company (*société anonyme* – SA) or simplified limited company (*société par actions simplifiée* – SAS).
- An individual with the power to bind a foreign legal entity (representative of a branch or liaison office).

TALENT PASSPORTS

TALENT PASSPORT MARKED 'BUSINESS INVESTOR'

+€300,000

A 'Talent Passport' residence permit is issued to a foreign national making a direct business investment in France and wishing to settle in France to monitor the progress of their investment. Purely financial investments do not require the investor to reside in France, and are therefore not eligible for a residence permit. In such cases, a multiple-entry short-stay visa known as a travel visa may suffice.
The DIRECCTE (Regional Directorate for Enterprise, Competition, Consumption and Employment) office local to where the business will be based in France may be asked to appraise a project's economic viability.

FRENCH TECH VISA

Investors and business angels associated with the French Tech program are also eligible for this type of residence permit.

'French Tech Visa for Investors'
= Talent Passport marked 'business investor'

Further information about this procedure can be found on the French Tech Visa *website.*

TALENT PASSPORTS

TALENT PASSPORT MARKED 'NEW BUSINESS'

+€30,000

A foreign national planning to set up a new business in France is likely to be eligible for a Talent Passport provided, in particular, that they are injecting at least €30,000 into the planned business venture.
The planned business venture may take various forms:
- A business in the applicant's own name.
- A French company.
- A French company that is a subsidiary of a foreign company.
- An establishment of a foreign legal entity

The DIRECCTE (Regional Directorate for Enterprise, Competition, Consumption and Employment) office local to where the business will be based in France may be asked to appraise a project's economic viability.

TALENT PASSPORTS

TALENT PASSPORT MARKED 'INNOVATIVE BUSINESS PROJECT'

A Talent Passport residence permit is issued to a foreign national with an innovative business project, which they want to develop in France and which has been recognized by a public-sector body.

FRENCH TECH VISA

French Tech Ticket winners and startup founders selected by a French Tech incubator or accelerator are also eligible for this type of residence permit.

'French Tech Visa for Founders'
= Talent Passport marked 'innovative business project'

Further information about this procedure and a list of French Tech partner incubators can be found on the French Tech Visa *website.*

Otherwise, foreign company directors, company founders and investors can also apply for a long-stay visa equivalent to a residence permit (known as a **'VLS-TS'**) marked **'Entrepreneur/Independent Professional'**, enabling them to move to France and carry on their business for one year, on a renewable basis subject to certain conditions.

PAID EMPLOYMENT IN FRANCE

Employees recruited by an employer located in France

TALENT PASSPORTS

FOR HIGHLY SKILLED EMPLOYEES: TALENT PASSPORT MARKED 'EUROPEAN UNION BLUE CARD'

To make France more attractive to highly skilled employees, they are now eligible for a 'Talent Passport' residence permit. This permit replaces the old 'European Union Blue Card'.
Holders of a European Union Blue Card granted by another European Union Member State, and who have stayed in that Member State for at least 18 months, may be issued with this type of residence permit if they apply within one month of entering France.

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FRENCH TECH VISA — PASS FRENCH TECH

Employees of startups or scale-ups that are members of the French Tech Pass program are also eligible for this type of residence permit.

French Tech Visa for Employees = Talent Passport marked 'European Union Blue Card'

Further information about this procedure and eligibility criteria for the French Tech Pass can be found on the French Tech Visa *website.*

TALENT PASSPORTS

FOR EMPLOYEES ON INTRA-COMPANY TRANSFER: TALENT PASSPORT MARKED 'EMPLOYEE ON ASSIGNMENT'

Intra-company transfers are commonplace, and the 'Talent Passport' residence permit makes them easier.
It is issued to foreign nationals recruited **under a French employment contract by the French business** where the assignment is undertaken, belonging to the same group of companies as the company that employed them in their home country.

TALENT PASSPORTS

TALENT PASSPORT MARKED 'SKILLED EMPLOYEE' OR 'EMPLOYEE OF AN INNOVATIVE NEW COMPANY' (JEUNE ENTREPRISE INNOVANTE – JEI)

Skilled employees holding a qualification at least equivalent to a Master's degree issued by a nationally authorized higher education institution may be eligible for the benefits offered by the 'Talent Passport' scheme.

The following qualifications are recognized:
- Vocational degrees
- Advanced Master's degrees and Master of Science degrees (accredited by the *Conférence des Grandes Écoles*)
- A qualification at least equivalent to a Master's degree

Employees of an innovative new company (*jeune entreprise innovante* – JEI) are also eligible for a Talent Passport to boost this type of business and help make France a more attractive business location.

Evidence of JEI status must be supplied by the employer and attached to the application for a long-stay visa and Talent Passport submitted by the foreign applicant to the relevant consulate. For further information about JEI status, please refer to the welcometofrance.com website.

FRENCH TECH VISA — PASS FRENCH TECH

Employees of startups or scale-ups that are members of the French Tech Pass program are also eligible for this type of residence permit.

French Tech Visa for Employees = Talent Passport marked 'skilled employee' or 'employee of an innovative new company'

Further information about this procedure and eligibility criteria for the French Tech Pass can be found on the French Tech Visa *website.*

Employees posted by an employer located outside France

INTRA-COMPANY TRANSFER (ICT) PERMITS

A specific residence permit for employees posted under an intra-company transfer or in connection with the provision of a service.

Employees are said to be posted when an employer regularly established outside France entrusts its employees with a specific assignment to be undertaken in France.

During the posting period, posted employees keep their employment contract with their original employer outside France, which oversees them and has the power to control the performance of assignments and sanction any shortcomings.

French employment law (Labor Code) allows for the following categories of posting:
- Performance of a service.
- **Intra-company transfer.**
- Provision of employees on a temporary basis.
- Undertaking an own-account activity.

When undertaking intra-company transfers, employees **posted to France by an employer located outside France and whose original employment contract are maintained** are not eligible for a 'Talent Passport'.

Subject to conditions on length of service within the company and pay, among others, posted employees may be eligible for another type of multi-year residence permit:
- The **'Intra-company transfer'** (*Salarié détaché ICT*) permit.
- The **'Intra-company transfer'** (*Salarié détaché mobile ICT*) permit, if they have already been issued with this type of permit by another European Union Member State.

Postings to France must be **notified in advance** by the employer based outside France, using the Ministry of Labor's mandatory paperless service Sipsi.[1]

Where a bilateral social security agreement exists, a social security certificate of posting must also be applied for from the relevant liaison agency in the home country before the employee arrives in France. This document certifies that the posted employee remains registered with the social security system in their home country.

Postings are, by nature, temporary. Once they have completed their assignment, posted employees return to their position within their home company.

Validity period: The same as the assignment, up to a maximum of **three years** (non-renewable).

Procedure: Applications must be submitted to the French embassy or consulate in the foreign national's usual country of residence no more than three months before the date of arrival in France.

Employees meeting the conditions enter France with a long-stay visa marked '*salarié détaché (mobile) ICT*', valid for three months, which allows them to apply for a corresponding residence permit.

The residence permit must be applied for **upon arrival in France** at the *Préfecture* of the applicant's place of residence in France.

Taking up paid employment: The multi-year residence permit is valid as a work permit and allows the holder to take up the paid employment for which the permit was issued.

Extending a stay: The total length of stay in France **may not exceed three years (including visa, initial application and renewal).**

Renewal applications within this period must be submitted to the *Préfecture* **two months before the residence permit expires,** provided that the conditions of issuance of the permit are met.

Accompanying family members: The spouse should apply to be issued with an **'Intra-company transfer – family'** residence permit (*salarié détaché ICT – famille* or *salarié détaché mobile ICT – famille*) authorizing them to reside and take up any paid or self-employment in France throughout the validity period of the foreign employee's permit.

1 With effect from January 1, 2018, a contribution of €40 will be payable each time a posting is notified (valid for six months).

Applying for a residence permit (Talent Passports and intra-company transfers)

1. **Visa application and residence permit application** prepared by the foreign national with the host or originating company

2. **Application submitted**
3 months before arrival in France
EMBASSY
Consulate or **French Embassy** in the employee's usual country of residence
Processing time: **10-30 days**

3. VISA
Visa issued
(pre-requisite to obtaining a residence permit once in France)

4. **Arrival in France**

5. **Residence permit requested**
Préfecture* or *Sous-Préfecture where the employee will be residing in France
PRÉFECTURE
Processing time: **1-2 months**

6. **Residence permit issued**

Applying for a residence permit (excluding Talent Passports and intra-company transfers)

1. **Work permit requested** for the foreign national **by the host company** in France from the DIRECCTE (local employment authorities)

2. **DIRECCTE**
Embassy
Work permit issued by the DIRECCTE, which **forwards it to the consular authorities** being used by the foreign national applicant

3. EMBASSY
Visa requested, along with the work permit, **by the foreign national** from the Consulate or French Embassy

4. VISA
Visa issued

5. **Arrival in France**

6. **Medical examination** booked at the Immigration and Citizenship Office (OFII); **visa approved** for 1 year

7. PRÉFECTURE
Stay may be extended by requesting a residence permit from the *Préfecture*

INVESTORS, COMPANY DIRECTORS, COMPANY AND STARTUP FOUNDERS							
STATUS / POSITION	VISA AND RESIDENCE PERMIT ISSUED	MAX. RESIDENCE PERIOD IN FRANCE	ELIGIBILITY CRITERIA	HOW TO APPLY	EXTRA FORMALITIES	WORK PERMIT	ACCOMPANYING FAMILY
INVESTOR	Long-stay visa + **"Talent Passport - business investor"** residence permit	**4 years Renewable** Eligible for a residence card after 5 years' residence	- Investment of **at least €300,000** in fixed tangible or intangible assets. - Investment either directly or via a company in which they have at least a **30% shareholding**. - Ownership of **at least 10% of the company** in which the investment is being made. - Creation/protection, or commitment to create/protect, jobs in the 4 years following the investment.	**Application:** Consulate (applicant's country of residence) **The Consulate may consult the local employment authorities (DIRECCTE - Pôle 3E)** for their project appraisal **Renewal:** *Préfecture* (applicant's place of residence in France)	None	N/A*	**"Talent Passport – family"** residence permit. Permit valid for the same period as the main residence permit. Any paid employment may be undertaken.
COMPANY DIRECTOR OR LEGAL REPRESENTATIVE OF A FRENCH COMPANY	Long-stay visa + **"Talent Passport - company director"** residence permit	**4 years Renewable** Eligible for a residence card after 5 years' residence	- **Three months'** service in an establishment or business belonging to the same group, as an employee or company director. - Gross annual pay of at least 3x the statutory national minimum wage (SMIC) = **€53,289.60** (1/1/2017). - Appointment as legal representative of an establishment or company set up in France.	**Application:** Consulate (applicant's country of residence) **Renewal:** *Préfecture* (applicant's place of residence in France)	None	N/A*	**"Talent Passport – family"** residence permit. Permit valid for the same period as the main residence permit. Any paid employment may be undertaken.
COMPANY FOUNDER	Long-stay visa + **"Talent Passport - new business"** residence permit	**4 years Renewable** Eligible for a residence card after 5 years' residence	- Qualification corresponding to a master's degree or equivalent, or at least 5 years' commensurate professional experience. - A **real, serious plan to form an economically viable business** in France. - Investment of **at least €30,000** in the planned business. - Annual financial means of at least the statutory national minimum wage (SMIC) = €17,763.20 (1/1/2017).	**Application:** Consulate (applicant's country of residence) **The Consulate will consult the local employment authorities (DIRECCTE - Pôle 3E)** for their project appraisal **Renewal:** *Préfecture* (applicant's place of residence in France)	None	N/A*	**"Talent Passport – family"** residence permit. Permit valid for the same period as the main residence permit. Any paid employment may be undertaken.
ENTREPRENEUR WITH AN "INNOVATIVE BUSINESS PROJECT" (STARTUP)	Long-stay visa + **"Talent Passport – innovative business project"** residence permit	**4 years Renewable** Eligible for a residence card after 5 years' residence	- An **innovative business** project to be developed in France. - Recognition of the project by a **public-sector body** (government, local authorities, public institutions, public corporation, etc.). - Annual financial means of at least the statutory national minimum wage (SMIC) = €17,763.20 (1/1/2017).	**Application:** Consulate (applicant's country of residence) **Renewal:** *Préfecture* (applicant's place of residence in France)	None	N/A*	**"Talent Passport – family"** residence permit. Permit valid for the same period as the main residence permit. Any paid employment may be undertaken.
COMPANY DIRECTOR NOT ELIGIBLE FOR A TALENT PASSPORT	Long-stay visa equivalent to a residence permit (VLS-TS) or an **"Entrepreneur/ independent professional"** temporary residence permit (CST)	**12 months Renewable** Eligible for a residence card after 5 years' residence	- Economically viable business plan or an existing company's ability to pay at least the statutory national minimum wage (SMIC) = €17,763.20 (1/1/2017). - Business compatible with public safety, health and peace. - Compliance with all professional obligations (qualifications, professional experience, etc.). - No professional disqualifications or prohibition orders.	**Application (VLS-TS):** Consulate (applicant's country of residence) **The Consulate will consult the local employment authorities (DIRECCTE - Pôle 3E)** for their project appraisal **Renewal (CST):** *Préfecture* (applicant's place of residence in France)	Upon arrival in France: Medical examination at the Immigration and Citizenship Office (OFII). Republican citizenship contract (CIR).	N/A*	**Separate residence permit** or **Family reunification application** with the Immigration and Citizenship Office (OFII) (applicant's place of residence); forwarded to the *Préfecture*.
COMPANY DIRECTOR NOT RESIDING IN FRANCE	Schengen short-stay **"Business Trip"** visa. May obtain a **travel visa.**	**Up to 90 days per 180-day period**	- Must be the company's legal representative. - Certain foreign nationals are exempt from the short-stay visa due to their nationality.	**Application:** Consulate (applicant's country of residence) **Renewal:** New visa and/or residence permit should be requested at the Consulate (applicant's country of residence)	None	N/A*	**Separate visa required**

*N/A: The applicant is a company director and so does not have employee status under French employment law

EMPLOYEES WORKING UNDER A FRENCH EMPLOYMENT CONTRACT							
STATUS / POSITION	VISA AND RESIDENCE PERMIT ISSUED	MAX. RESIDENCE PERIOD IN FRANCE	ELIGIBILITY CRITERIA	HOW TO APPLY	EXTRA FORMALITIES	WORK PERMIT	ACCOMPANYING FAMILY
HIGHLY SKILLED EMPLOYEE	Long-stay visa + **"Talent Passport - European Blue Card"** residence permit	**4 years Renewable** Eligible for a residence card after 5 years' residence	- Permanent or fixed-term employment contract for at least 12 months with an employer established in France. - Qualification awarded on completion of at least 3 years' higher education, or documents providing evidence of 5 years' commensurate professional experience. - Gross annual pay of at least 1.5x the average annual gross salary set by decree = **€53,836.50** (1/1/2017). Holders of a Blue Card granted by another EU Member State, who have lived there for at least 18 months, may receive this type of residence permit if they apply within 1 month of entering France.	**Application:** Consulate (applicant's country of residence) **Renewal:** *Préfecture* (applicant's place of residence in France)	None	**The multi-year Talent Passport residence permit is also valid as a work permit.**	**"Talent Passport – family"** residence permit. Permit valid for the same period as the main residence permit. **Valid for up to 4 years (renewable).** Any paid employment may be undertaken.
EMPLOYEE ON INTRA-COMPANY TRANSFER (FRENCH CONTRACT)	Long-stay visa + **"Talent Passport - employee on assignment"** residence permit	**4 years Renewable** Not eligible for a residence card	- An employment contract with the subsidiary in France. - At least **3 months' service** in the group to which the employing company belongs. - Gross annual pay of at least 1.8x the statutory national minimum wage (SMIC) = **€31,973.76** (1/1/2017).	**Application:** Consulate (applicant's country of residence) **Renewal:** *Préfecture* (applicant's place of residence in France)	None	**The multi-year Talent Passport residence permit is also valid as a work permit.**	**"Talent Passport – family"** residence permit. Permit valid for the same period as the main residence permit **Valid for up to 4 years (renewable).** Any paid employment may be undertaken.
YOUNG GRADUATE OR EMPLOYEE OF AN INNOVATIVE NEW COMPANY (JEI)	Long-stay visa + **"Talent Passport - young graduate or employee of an innovative new company"** residence permit	**4 years Renewable** Eligible for a residence card after 5 years' residence	- Gross annual pay of at least 2x the statutory national minimum wage (SMIC) = **€35,526.40** (1/1/2017). - Permanent or fixed-term employment contract for at least 3 months with an employer established in France, plus a qualification equivalent to a master's degree obtained in France. - For employees of a JEI, the company must be officially recognized as such (and meet all the following conditions: <8 years old, consolidated workforce of <250 employees, and revenue <€50 million; >50% of equity owned by individuals; >15% of revenues spent on research; the company must not arise from a concentration of undertakings).	**Application (VLS-TS):** Consulate (applicant's country of residence) **Renewal (CST):** *Préfecture* (applicant's place of residence in France)	None	**The multi-year Talent Passport residence permit is also valid as a work permit.**	**"Talent Passport – family"** residence permit. Permit valid for the same period as the main residence permit **Valid for up to 4 years (renewable).** Any paid employment may be undertaken.
EMPLOYEE WITH A PERMANENT FRENCH CONTRACT NOT ELIGIBLE FOR A TALENT PASSPORT	Long-stay visa equivalent to a residence permit (VLS-TS) or an **"Employee"** temporary residence permit (CST)	**12 months Renewable** Eligible for a residence card after 5 years' residence	Must have a permanent French employment contract approved by the local employment authorities (DIRECCTE) where the employee will be working as part of an admission procedure.	**Application (VLS-TS):** Consulate (applicant's country of residence) **Renewal (CST):** *Préfecture* (applicant's place of residence in France)	**Upon arrival in France:** Medical examination at the Immigration and Citizenship Office (OFII). Republican citizenship contract (CIR).	**Yes.** The employer sends the application file to the local employment authorities (DIRECCTE) where the employee will be working.	**Separate residence permit** or **Family reunification** application to be filed with the Immigration and Citizenship Office (OFII) in the applicant's place of residence in France before being forwarded to the *Préfecture*.
EMPLOYEE WITH A FIXED-TERM FRENCH CONTRACT NOT ELIGIBLE FOR A TALENT PASSPORT	Long-stay visa equivalent to a residence permit (VLS-TS) or a **"Temporary Worker"** temporary residence permit (CST)	**Duration of fixed-term contract (CDD)**	Must have a fixed-term French employment contract approved by the local employment authorities (DIRECCTE) where the employee will be working as part of an admission procedure.	**Application (VLS-TS):** Consulate (applicant's country of residence) **Renewal (CST):** *Préfecture* (applicant's place of residence in France)	**Upon arrival in France: Medical** examination at the Immigration and Citizenship Office (OFII) Republican citizenship contract (CIR).	**Yes.** The employer sends the application file to the local employment authorities (DIRECCTE) where the employee will be working.	**Separate residence permit** or **Family reunification** application to be filed with the Immigration and Citizenship Office (OFII) in the applicant's place of residence in France before being forwarded to the *Préfecture*.

EMPLOYEES WHOSE ORIGINAL FOREIGN EMPLOYMENT CONTRACT REMAINS VALID							
STATUS / POSITION	VISA AND RESIDENCE PERMIT ISSUED	MAX. RESIDENCE PERIOD IN FRANCE	ELIGIBILITY CRITERIA	HOW TO APPLY	EXTRA FORMALITIES	WORK PERMIT	ACCOMPANYING FAMILY
EMPLOYEE ON INTRA-COMPANY TRANSFER (POSTING, CONTRACT WITH A COMPANY ESTABLISHED OUTSIDE THE EU)	Long-stay visa + "Intra-company transfer" residence permit (*Salarié détaché ICT*)	3 years Non-renewable Not eligible for a residence card	- At least 3 months' service in the group to which the company employing them belongs. - An employment contract with the home company sending them to work as a senior manager or expert in France. - No employment contract is entered into with the host company in France.	Application: Consulate (applicant's country of residence) Extension: New visa and/or residence permit should be requested at the Consulate (applicant's country of residence)	Before arriving in France: - Apply to social security (home country) for a posting certificate - Obtain a prior posting declaration from the Labor Inspectorate	The multi-year "Intra-company transfer" residence permit is also valid as a work permit.	"Intra-company transfer - Family" residence permit issued. Permit valid for the same period as the main residence permit. Valid for up to 3 years (non-renewable). Any paid employment may be undertaken.
EMPLOYEE ON INTRA-COMPANY TRANSFER (POSTING, CONTRACT WITH A COMPANY ESTABLISHED IN THE EU)	Long-stay visa + "Intra-company transfer" residence permit (*Salarié détaché mobile ICT*)	3 years Non-renewable Not eligible for a residence card	- An "Intra-company transfer" residence permit issued by another EU Member State. - An amendment to the employment contract entered into with their employer specifying the assignment in France and pay conditions. - Their home company and the host company belong to the same group. For assignments <90 days, the employer of the employee posted to France must give advance notification to the Prefect of the *département* where the host company is located.	Application: Consulate (applicant's country of residence) Extension: New visa and/or residence permit should be requested at the Consulate (applicant's country of residence)	Before arriving in France: - Apply to social security (home country) for a posting certificate - Obtain a prior posting declaration from the Labor Inspectorate	The multi-year "Intra-company transfer" residence permit is also valid as a work permit.	"Intra-company transfer - Family" residence permit issued. Permit valid for the same period as the main residence permit. Valid for up to 3 years (non-renewable). Any paid employment may be undertaken.
EMPLOYEE NOT ELIGIBLE FOR "INTRA-COMPANY TRANSFER" RESIDENCE PERMIT (*SALARIÉ DÉTACHÉ ICT*) **POSTING < 3 MONTHS**	Short-stay visa	Up to 90 days within the Schengen Area per half-year	- Must be an employee of the foreign company prior to the posting. - Must be posted for an assignment on the foreign company's behalf or to provide a service with a company based in France.	Application: Consulate (applicant's country of residence) Extension: New visa and/or residence permit should be requested at the Consulate (applicant's country of residence)	Before arriving in France: - Apply to social security (home country) for a posting certificate - Obtain a prior posting declaration from the Labor Inspectorate Upon arrival: - Medical examination at the Immigration and Citizenship Office (OFII) - Republican citizenship contract (CIR)	Yes, unless exempt under the Decree of October 28, 2016. The employer sends the application file to the local employment authorities (DIRECCTE) (place of work).	Separate visa required
EMPLOYEE FROM OUTSIDE GROUP NOT ELIGIBLE FOR "INTRA-COMPANY TRANSFER" RESIDENCE PERMIT (*SALARIÉ DÉTACHÉ ICT*) **POSTING > 3 MONTHS**	"Temporary Worker" long-stay visa equivalent to a residence permit (VLS-TS)	Depends on length of assignment: 3-12 months Renewable subject to certain restrictions	- Must be an employee of the foreign company prior to the posting. - Must be posted for an assignment on the foreign company's behalf or to provide a service with a company based in France.	Application (VLS-TS): Consulate (applicant's country of residence) Renewal (CST): *Préfecture* (applicant's place of residence in France)	Before arriving in France: - Apply to social security (home country) for a posting certificate - Obtain a prior posting declaration from the Labor Inspectorate Upon arrival: - Medical examination at the Immigration and Citizenship Office (OFII) - Republican citizenship contract (CIR)	Yes. The employer sends the application file to the local employment authorities (DIRECCTE) (place of work).	Separate residence permit or Family reunification application to be filed with the Immigration and Citizenship Office (OFII) in the applicant's place of residence in France before being forwarded to the *Préfecture*.

EU: European Union - 28 countries
EEA: European Economic Area - EU + Iceland, Liechtenstein and Norway - 31 countries
Schengen Area: 26 countries
Local employment authorities (*Unités territoriales*): foreign labor department of the Regional Directorate for Enterprise, Competition, Consumption and Employment (*Direction régionale des entreprises, de la concurrence, de la consommation du travail et de l'emploi* – DIRECCTE).
OFII: French Immigration and Citizenship Office (*Office français de l'immigration et de l'intégration*)
CESEDA: Code for Entry and Residence of Foreign Persons and the Right of Asylum (*Code de l'entrée et du séjour des étrangers et du droit d'asile*)

SOCIAL PROTECTION

Foreign nationals may opt for continued coverage by the health and social security system in their country of origin if a reciprocal **social security agreement** exists between France and their home country. France has an extensive array of bilateral social security agreements, making it all the more easy to transfer employees. In the absence of a reciprocal agreement, any employed or self-employed person working in France must be registered with social security. All employees working in France, irrespective of their nationality, age or type of employment contract, must be **registered with the general scheme of the French social security system,** while directors are typically covered by the French social security scheme for self-employed workers (RSI).

REGISTERING WITH FRENCH SOCIAL SECURITY

Foreign employees working in France are, in principle, subject to French health cover and social security legislation, regardless of their nationality or the location of their employer.

Accordingly, employees and their families enjoy full access to France's generous social security system, which includes:
- Insurance against ill health, maternity/paternity, disability and death
- Insurance against accidents at work and occupational disease
- Pensions
- Family benefits
- Unemployment benefit

Salaries and benefits (benefits in kind, expatriation bonuses, etc.) paid to foreign employees are subject to all social security contributions at current rates, payable to the mandatory and supplementary schemes.

Employers are responsible for registering their employees with the French social security system, if this is not already the case, through a registration request with the local health insurance fund (*Caisse primaire d'assurance maladie* – CPAM) via a pre-hiring declaration form (DPAE).

Employees and accompanying family holding a 'Talent Passport' residence permit should contact the CPAM in Paris, which centralizes registration requests and handles various formalities.

Once they have been enrolled with the French Social Security system, each insured party is given a social security number and a '*Carte Vitale*'.

A *Carte Vitale* is a smart card holding all information about the insured patient so that the French social security system can make healthcare reimbursements, and the holder can get their healthcare costs paid up front in this way (the so-called *tiers payant* system).

It should also be noted that all foreign nationals, whether they are employees or self-employed, may still continue to make voluntary contributions to the social security system in their home country.

EXEMPTION FROM FRENCH SOCIAL SECURITY

Citizens of the European Union, European Economic Area and Switzerland may be posted to work in other Member States for a two-year period (renewable once), and may consequently continue to make contributions to the social security system in their home country.

Employees from countries that have signed bilateral agreements with France may remain registered with the social security system of their country of origin during all or part of the duration of their posting in France.

The length of time for which coverage can be maintained from the social security system in the country of origin is specified in the bilateral agreement (from a number of months to five years), as is the length of the first posting, which may be renewable.

In practice, employees must provide evidence that they are registered in their home country to benefit from the application of European Union regulations and bilateral social security agreements.

Employers should contact the liaison body in their employee's country of origin to **obtain a posting certificate before their arrival in France.**

At the end of the initial or extended posting period, posted employees must register with the French social security system. They may, however, choose to remain registered with the social security system in their home country.

TAXATION

Employees and company directors coming to work in France stand to benefit from very advantageous tax arrangements, subject to certain conditions.

DETERMINING TAX RESIDENCY

Tax residency is not a matter of choice for the employer or the employee; it depends on legal or reciprocal agreements and treaties.

Registration with the French social security system has no bearing on determining tax residency.

A person is considered to **be resident in France for tax purposes** if one of the following criteria is met:

- **If France is the person's permanent place of residence,** i.e. the habitual place of residence or that of their family (spouse and children).
- Where the person has dual permanent residence, **if France is the center of their financial and personal interests.**
- Where the person's center of interests cannot be determined, **if their primary place of residence is in France** (they reside in France for more than 183 days in the same year).
- In the absence of any other deciding criteria (primary place of residence or no place of residence in either country), **if the person holds French nationality.**
- In the event that the person has dual nationality or neither of the two nationalities, the matter is decided by mutual agreement of the tax authorities in the two countries.

Tax residents in France are taxed on the **entirety of their income earned from French sources or from other sources,** but are also subject to international tax treaties and certain special tax systems, such as those for expatriates.

If foreign sources of income are also taxed in the country of origin, double taxation is avoided by application of clauses written into a large number of bilateral tax treaties that France has signed with other countries (through the use of tax credits, etc.).

THE FRENCH TAX SYSTEM FOR RESIDENTS

INCOME TAX

A French resident's income is taxed at progressively higher rates:

Progressive tax rates in 2017

2016 income bracket (by allowance unit)	**Tax rates in 2017**
Income up to €9,710 inclusive	0%
From €9,711 to €26,818 inclusive	14%
From €26,819 to €71,898 inclusive	30%
From €71,898 to €152,260 inclusive	41%
More than €152,261	45%

Salaries (tax category "wages and salaries") are taxable once social security contributions and all other mandatory contributions and business expenses have been deducted.

HOW IS INCOME TAX CALCULATED?

Income tax is calculated on the basis of the combined incomes of the household, which includes the resident, any spouse, and any dependent children. Income to be declared may come from various sources (wages, salaries and allowances, pension annuities, property income, etc.).

The effective tax rate is determined on the basis of the size of the household using the family allowance method, whereby the total household income is divided by the number of household units, as follows:
- One unit for each adult.
- One half-unit for each of the first two children.
- One unit for each child thereafter.

The effective tax rate on total household income is thereby determined on the basis of the size of the household. Assuming income remains unchanged, the more dependents a household includes, the lower the tax rates it pays.

Other expenses may also be tax-deductible or eligible for tax credits; these include expenses for domestic help, and certain household capital expenditure.

Online simulation available at impôts-gouv.fr
The following example is for a married couple with two dependent children. Their total household income amounted to **€70,000** in the 2016 tax year, on which **€4,742** was payable in income tax.

Household income	**€70,000**
Dependents	2
Number of household units	3
Total gross income	€63,000
Net taxable income	€63,000
Income tax payable	**€4,742**

SPECIAL TAX EXEMPTION SCHEME FOR EXPATRIATES

A special tax exemption scheme for expatriates exists to help attract company directors and employees to France by providing partial income tax exemption and diminishing their liability for the 'wealth tax' (*impôt de solidarité sur la fortune* – ISF).

CONDITIONS

The scheme is open to employees and company directors, regardless of nationality, coming to work full-time in France on condition that:
- They have not been a tax resident in France during the **five years** prior to the date they started their job.
- They are resident in France for tax purposes.

ADVANTAGES

The expatriate tax exemption scheme applies for **up to eight years starting in the first full year after expatriates assume their new position, no earlier than July 6, 2016** (otherwise, exemption only applies for five years).

Beneficiaries of the system receive **exemption** on:
- Additional remuneration directly related to their work in France, i.e. **expatriation bonuses** as set out in their employment contract.
- On part of their **remuneration** corresponding to **work performed abroad,** on condition that the trips made outside France are for the exclusive benefit of the company.
- Many **mobility-related allowances** (e.g. payments for a reconnaissance trip, agency fees, moving fees and travel costs, school fees, etc.).
- **Half of all income from** securities, capital gains from transfers of shares and ownership interests.
- **Wealth tax** (*impôt sur la fortune* – ISF) on their **assets located outside France.**
- **Social security contributions paid to a scheme in a foreign country.**

Total exemptions are capped at 50% of all remuneration or, alternatively upon request, 20% of taxable income earned for work performed abroad, excluding expatriation bonuses.

Moreover, assignment remuneration is now **exempt from payroll taxes.** This additional exemption only applies to pay received from **January 1, 2017.**

TAXATION FOR NON-RESIDENTS

Non-residents working in France are only taxed on income from French sources.

Remuneration paid in return for work carried out on French soil is taxable in France.

Unless otherwise provided for by a tax treaty, salaries paid to non-residents are subject to tax deduction at source at a rate of up to 20% for the marginal income exceeding €41,327 (as of 2017).

Non-resident employees are still required to file an income tax return with the French tax authorities at the *Service des impôts particuliers non-résidents* (tax service for non-resident individuals) and, if necessary, pay any difference between the amount deducted at source and the tax due.

In order to avoid double taxation, tax deducted at source in France usually gives rise to an equivalent tax credit in the country of residence (depending on the tax treaty between France and the country of residence).

Furthermore, most international taxation treaties make provision for temporary postings, whereby income earned through salaried work in a country is not judged to be taxable in that country if the beneficiary resides there for less than 183 days per year, and if their remuneration is paid by or on behalf of an employer who is not resident in that country.

TOOLBOX

CHECKLIST

- ❑ **Visit the www.welcometofrance.com website to learn what French law says about immigration, taxation and social security coverage, along with practical advice for a successful move**
- ❑ **Generate a personalized guide on the www.welcometofrance.com website**
- ❑ **Working in France**
  Intra-company transfers: determining your employer and pay structure

- ❑ **Apply for a long-stay visa and residence permit at the consular authorities in your country of residence:** Ensure you have a valid passport and all documents required to support your application
- ❑ Family: Apply for a long-stay visa and residence permit
- ❑ Check your tax arrangements
- ❑ Find out more about the French education system and international programs
- ❑ Find out more about accommodation options in France

- ❑ **Working in France**
  Long-stay visa equivalent to a residence permit (VLS-TS) (excluding Talent Passports and intra-company transfers): Employer application for a work permit with the local employment authorities (DIRECCTE) where the employee will be working
- ❑ **Think about social security coverage:** Employer application for a posting certificate or registration with the French social security system

- ❑ **Working in France**
  Intra-company transfers: Employer completes prior posting declaration
- ❑ Inform the authorities in your home country (change of address, tax authorities, etc.)
- ❑ Complete a customs declaration for personal belongings from abroad

- ❑ **Request a residence permit (long-stay visa holders); or make a declaration at the French Immigration and Citizenship Office (OFII) (holders of a long-stay visa equivalent to a residence permit (VLS-TS))**
- ❑ Obtain a residence permit for your spouse and travel documents for your children
- ❑ Start working in France
- ❑ Register with French social security
- ❑ Enroll children at school
- ❑ Open a bank account in France
- ❑ Find out more about driving in France
- ❑ Register with the local authorities

- ❑ **Taxation:** Declare your annual income
- ❑ Holders of a long-stay visa equivalent to a residence permit (VLS-TS) needing to extend their stay: Apply for a residence permit at the *Préfecture* two months before the VLS-TS expires
- ❑ Exchange your driving license

Welcome TO FRANCE

HELPING YOU TO SETTLE IN

Visit the **www.welcometofrance.com** website for everything you'd like to know about:

- Visas, residence permits and work permits
- Taxation
- Social security coverage
- Day-to-day life (schools, accommodation, etc.)

Services to help:

For any further queries, you can contact the Welcome Office via an online form to receive a reply within three working days.

BUSINESSFRANCE

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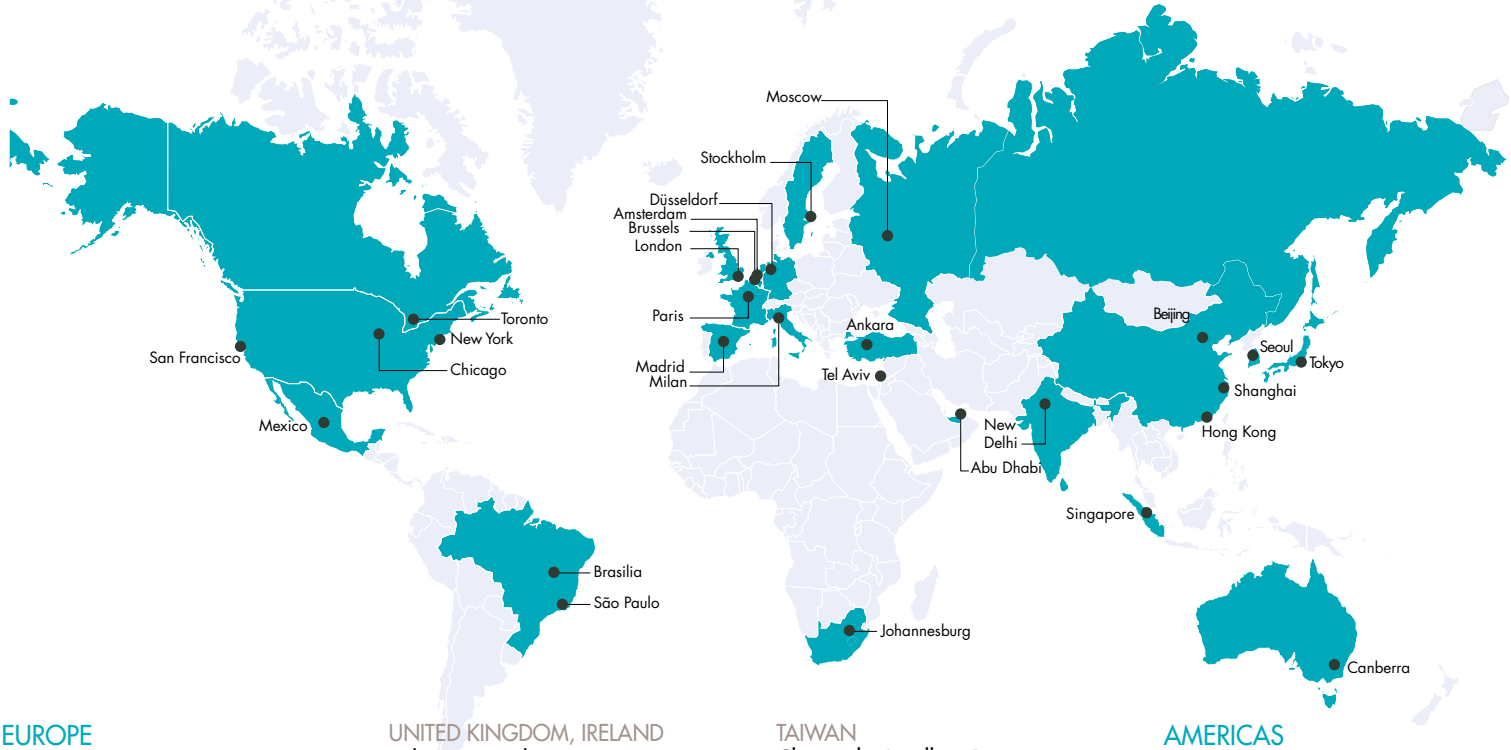
USEFUL CONTACTS

Ambassades et consulats français à l'étranger (Ministère de l'Europe et des affaires étrangères – MEAE): French Embassies and Consulates (Ministry for Europe and Foreign Affairs).	www.diplomatie.gouv.fr/fr/le-ministere-et-son-reseau/annuaires-et-adresses-du-ministere-de-l-europe-et-des-affaires-etrangeres-meae
Campus France Welcoming students to France.	www.campusfrance.org/fr/rubrique/preparer-son-sejour
Centre de formalités des entreprises (CFE): Business Formalities Center. CFEs provide a one-stop service for companies, enabling them to file a single document to register the establishment, modification or closedown of their business.	www.cfe.urssaf.fr/saisiepl www.infogreffe.fr/infogreffe/index.jsp www.guichet-entreprises.fr
Centre des liaisons européennes et internationales de sécurité sociale (CLEISS): Center of European and International Liaisons for Social Security. Acts as a liaison body between French social security organizations and those in other countries, with regard to international regulations and social security agreements.	www.cleiss.fr
Centre national des firmes étrangères (CNFE): National Center for Foreign Firms. For foreign companies without a permanent establishment in France employing personnel.	www.urssaf.fr/portail/home/votre-urssaf/urssaf-alsace/centre-national-des-firmes-etran.html
Chambres de commerce et de l'industrie: Chambers of Commerce and Industry. Information on setting up a business (examples of articles of incorporation) plus general advice concerning legal and tax issues.	www.cci.fr
Choose Paris Region Online service created by Business France in conjunction with the authorities in Ile de France (Paris region) for foreign companies (and their personnel) looking to set up in the region.	www.chooseparisregion.fr
Directions régionales des entreprises, de la concurrence de la consommation, du travail et de l'emploi (DIRECCTEs): Regional Directorates for Enterprise, Competition, Consumption and Employment. The foreign labor department of the local employment authorities (*unités territoriales*) within each DIRECCTE issues work permits, among other responsibilities. (*Service de la main d'œuvre étrangère* – Pôle 3E)	www.direccte.gouv.fr
Direction générale des finances publiques (DGFiP): Public Finances Directorate (Tax Authorities).	www.impots.gouv.fr/portail/international-professionnel/jai-un-projet-dinvestissement-en-france tax4business@dgfip.finances.gouv.fr
Make our Planet Great Again: A website to facilitate the arrival of scientists, researchers, and investors who would like to develop projects in France to fight climate change.	www.makeourplanetgreatagain.fr/about
Ministère de l'éducation nationale, de l'enseignement supérieur et de la recherche: Ministry for Primary, Secondary and Higher Education and Research.	www.education.gouv.fr www.recherche.gouv.fr
Ministère de l'intérieur: Ministry of the Interior.	www.interieur.gouv.fr
Ministère du travail, de l'emploi et du dialogue social: Ministry for Labour, Employment and Industrial Relations. Procedures for hiring foreign employees, practical information on French employment law.	www.travail-emploi.gouv.fr www.sipsi.travail.gouv.fr
La French Tech	www.lafrenchtech.com French Tech Ticket: www.frenchtechticket.com French Tech Visa: http://visa.lafrenchtech.com
Office Français de l'Immigration et de l'Intégration (OFII): French Immigration and Citizenship Office. Responsible for the reception in France of legal immigrants. Services for foreign nationals with a long-stay visa equivalent to a residence permit.	www.ofii.fr/defaut.php3
Pôle emploi: National Employment Office. Places the unemployed into work and administers benefits.	www.pole-emploi.fr/accueil
Portail de l'administration française: French government portal.	www.service-public.fr
Préfecture de police de Paris: Paris Police Headquarters. Issuing and renewing residence permits for foreign nationals residing in Paris.	www.prefecture-police-paris.interieur.gouv.fr
Préfectures en régions: *Préfectures* in each of France's regions.	www.prefectures-regions.gouv.fr
Sécurité sociale: French social security.	www.securite-sociale.fr www.ameli.fr
Union européenne: European Union.	www.europa.eu
Unions de recouvrement des cotisations de sécurité sociale et d'allocations familiales (URSSAF): Agency responsible for collecting social security contributions.	www.urssaf.fr

BUSINESS FRANCE AROUND THE WORLD



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