



WITHHOLDING TAX AT SOURCE IS FOR SOON!

**What changes to be
for your and your salaried staff?**



A BETTER UNDERSTANDING OF WITHHOLDING TAX AT SOURCE

As of 1st January 2019 withholding tax at source is implemented.

As an employer, but also as salaried staff, you are concerned by this reform.

Tese, Tfe and Cea services will accompany you.

PROCESS STEP BY STEP

- 1 As usually you declare your salaried staff earnings through your social voucher.
- 2 From this declaration and information given by tax office, your national center will calculate and indicate you, on pay slip, the netto wages after taxation (if salaried staff is taxable) you have to pay to your salaried staff.
- 3 You make a sole payment by direct debit (Tese, Cea, Tfe) credit transfer (Tfe) or by cheque (Tese) at Urssaf for social contributions and for withheld tax amount deducted from salaried staff net wages.
- 4 Urssaf will pay tax back to tax office and social contributions to concerned bodies.

MAIN CHANGES

With withholding tax at source reform, all information about salaried staff wages must be declared the latest the last day during the worked month.

Pay slip takes into account information about withholding tax at source (withholding tax rate and withheld income tax amount).

Good to know...

From wages paid in October on, payslip specimens are provided. They will give details about the amount withheld for tax as it will start in January 2019, in order to help your salaried staff to become familiar with it. You can give them this payslip specimen as well as the usual payslip.



As of 1st January 2019

Meanwhile to implementation of withholding tax at source other regulatory development will occur and be managed by your national Center as of 1st January 2019. Especially the merger of Agirc-Arcco and removal of CICE (tax credit for competitiveness and employment) that will be replaced by new tax lightening.

Further information will be available soon on web site of each service.

HELP NEEDED?

According to your queries contact:

● YOUR NATIONAL CENTER

Your question is about:

- wages declaration,
- information on payslip,
- contribution statement,
- your account on line.

Tese

0 810 123 873

Service 0,05 € / min
+ prix appel

www.letese.urssaf.fr

Tfe

0 810 09 26 33

Service 0,05 € / min
+ prix appel

www.tfe.urssaf.fr

Cea

0810 19 01 00

Service 0,05 € / min
+ prix appel

www.cea.urssaf.fr

● TAX AUTHORITY

Your question is about:

- choice or change of withholding rate,
- transmission of withholding rate,
- withholding tax at source reform,
- a personal status change.

0 811 368 368

Service 0,06 € / min
+ prix appel

www.prelevementalasource.gouv.fr

Tax authorities are **single interlocutor** for any question about withholding tax at source reform.