

How your employees' contributions and income tax are paid?

● The contribution statement ("décompte de cotisations")

Our national center will send you an email whenever a contribution statement is uploaded to your employer's area. The statement lists the total amount of contributions due, as well as the amount of your employees' income tax (if they are liable to income tax).

There are two possibilities for making payment :

- If you have a bank account in France, the payment will be debited directly from your account on the 15th of the following month,
- If you have no bank account in France, you should pay by international bank transfer to the Urssaf Alsace at the beginning of the month following the receipt of the statement of contributions.

The contributions you pay as an employer finance medical expenses, family benefits, basic and complementary pensions, unemployment insurance and death and disability insurance for your employees.

Advantages of

www.tfe.urssaf.fr



- > You sign up to the service and make your declarations online.
- > You can file your declarations up until the last minute and immediately receive a certificate acknowledging registration of your declaration.
- > You can print your employees' pay slips the day after entering the pay details.
- > You receive e-mail notification from the TFE center as soon as any new document is posted in your Employer area.

The National Center for Foreign Companies (CNFE) is available if you require any advice about these free services of the URSSAF network.

→ FOR MORE INFORMATION

- ⊕ Contact our advisors on :

0 810 09 26 33 Service 0,05 € / min
+ prix appel

Tél. : 00 33 (0) 810 09 26 33

- ⊕ For more information about :
 - registering your business : www.alsace.urssaf.fr
 - the TFE : www.tfe.urssaf.fr

Worth knowing

You are a private-individual employer who is non-resident in France for tax purposes.

Use the «Titre particulier employeur étranger» (TPEE) service to file your declarations in connection with the employment of a French or non-French national for lifestyle or home care services during your stay in France.

Sign up at : www.tpee.urssaf.fr



Simplify your paperwork as an employer

Titre firmes étrangères



January 2019



You are a company with no place of business in France. You already employ people or intend to employ someone subject to the French Social Security system in the near future.

Feeling daunted by the paperwork ?

The Urssaf network now provides the «Titres firmes étrangères» (TFE) service to reduce the amount of paperwork involved in employing staff in France. Sign up to the TFE to access this online-only service at no extra cost.

Who is the service for ?

The TFE is for employers with no place of business in France. To employ people in France, such businesses must be registered with the «Centre national des firmes étrangères» (CNFE), and their employees – whatever their nationality or place of residence - subject to the Régime Général of the French Social Security system.

The TFE can be used for all employees, with less than 20 employees and whatever the type of contract they are employed under (open-ended contracts (CDI), fixed-term contracts (CDD), etc.).

Advantages

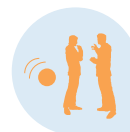
A sole form for all hiring formalities : the «Déclaration préalable à l'embauche» (DPAE), which also serves as employment contract.

A sole declaration for the Social security institutions responsible for administering the mandatory schemes: Urssaf, unemployment insurance, complementary pension scheme and, where applicable, supplemental pension scheme, provident fund, health care scheme or paid holiday fund.

A sole payment with the Urssaf Alsace for the mandatory social contributions owed to the above mentioned institutions.

How to sign up ?

Go to www.tfe.urssaf.fr



Worth knowing

You are required to file a registration form (no registration fee or extra contributions involved) with the competent social security institutions. This ensures that your employees get the benefits to which they are entitled and a good management of the record of information for your business.

Contact :

- > the competent occupational health service (service de santé au travail) and, where applicable (depending on the national collective agreement that applies to your business in France), the following bodies :
- > provident fund, health care scheme, supplemental pension scheme or CIBTP-IDF paid holiday fund.

When to sign up ?

You can sign up to the TFE service whenever you choose, and even for employees already employed in your business.

The TFE is optional. However if you do opt for this service, you must use it for all of your employees in France.

We would advise you to sign up even if you are only thinking of employing people in France. Signing up will not commit you to anything but will allow you to confirm the information you provided and to start using the service as soon as you decide to put your plan into action.

How to use the TFE ?

Declare your employees online at www.tfe.urssaf.fr and take advantage of the website's offer.

● The Contract

You fill in this form to complete all hiring formalities in a single data submission.

You have to file this form before actually hiring your employee-to-be. Then it is both «Déclaration préalable à l'embauche» (DPAE) and, once signed by you and your employee, the contract of employment.

● The Employee Wages form («Volet social»)

You fill in this form with the information needed to calculate the social security contributions and social welfare taxes payable for your employee.

You must file this form in order to help the TFE center to work out the amount of these contributions, allowing for any relief to which you are entitled.

→ Using the rate provided by the French tax authorities, the center will handle pay-as-you earn income tax withholdings and calculate the amount to be withheld from your employee's earnings. It will then notify you of the amount of the net wages after tax that you need to pay. Pay-as-you-earn taxes will be withheld (if your employee is liable to tax) by Urssaf Alsace at the same time as all social protection contributions.

→ Based on the information you declare, the center will make your monthly electronic payroll return (déclaration sociale nominative – DSN) and handle your employees' pay-as-you earn income tax withholdings. It will upload pay slips, consolidated type-by-type contribution statements, and tax certificates for your employees to your employer's area.