



French Employment Law

Basic requirements for starting a business as an employer:

You have decided to set up a gite business in France and to hire staff to work for your business. The first step is to affiliate your business with URSSAF. This procedure is compulsory and essential, as without it you cannot pay any PAYE deductions, and your business cannot be registered as an employer.

Registering your company and employees:

The forms required to register new businesses and employees can be obtained from URSSAF or LETESE, both are available on line once you have received your SIRET number (sent to you after registering the business).

URSSAF is the main state department handling businesses which employ staff. They issue details of the social charges that you need to deduct and account for, and collect them as PAYE deductions. Please note however that income tax is not deducted at source under the French system – it is only employee social contributions and other deductions that are deducted and shown on the payslip. When a business establishment registers its first employee, it becomes registered with the employee social security departments (CRAM, URSSAF) and notification of the employee registration is sent to the DDTE (Departmental Directorate for Labour and Employment), and INSEE (French national statistics office).

To read the rest of this Fact Sheet, please download the whole document