

# GMS Flash Alert

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## France – New Obligations for Employers Sending Employees on Temporary Assignment

An employer established outside of France must submit online a “posting of worker’s declaration” to the Labor Inspectorate before the start of the worker’s activity in France (on the SIPSI website : [www.sipsi.travail.gouv.fr](http://www.sipsi.travail.gouv.fr)).

The Labor Law n°2016-1088 of August 10, 2016<sup>1</sup> introduced new measures for the purposes of combating fraud relating to the secondment of employees in France; some of these measures are not yet fully applicable.

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### WHY THIS MATTERS

Employers will have to adjust their procedures and practices because the new rules impose additional reporting/declaration requirements in respect of the posting of workers in France and the form that must be submitted.

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## New Requirements

### 1 – Additional Reporting Requirements on the Form for the Posting of Worker’s Declarations

Specific information must be reported on the form regarding the assignment, the assignee, the foreign company, the host company, the name and contact details of the representative in France, the nature of the services performed, the compensation, the cost of travel, and the assignee’s meals and lodging expenses.

According to Article R1263-3 of the French Labor Code,<sup>2</sup> additional information must be provided on the declaration: the employer must indicate on the form that the certificate of coverage was applied for and must indicate the name of the relevant social security administration. This new obligation is applicable from July 1, 2017. However, to date, the form on the SIPSI website is not updated on this point.

## 2 – A Secondary Declaration Must Be Submitted by the Contractor If It Has Not Yet Been Filed

As noted above, from October 1, 2016, it is mandatory that the employer complete the declaration online on the French Labor Ministry website called SIPSI ([www.sipsi.travail.gouv.fr](http://www.sipsi.travail.gouv.fr)).

The subcontractor must verify, before the start of the employee's assignment, that the employer has submitted the declaration. The subcontractor must request a copy of the filed declaration.

If the employer did not submit the posting of worker's declaration (requirement 1, mentioned above), the subcontractor must submit a secondary declaration within 48 hours following the beginning of the performance of the services. The declaration must be sent to the Labor Office related to the work location. A specific form 15592\*01 is available on the French Labor Ministry website. From January 1, 2018, this secondary declaration will have to be submitted via the SIPSI website.<sup>3</sup>

The information indicated on the declaration is meant to aid the administration with respect to the employer's compliance with French labor law. All fields must be completed in order to submit the declaration. It is possible to consult or modify a declaration that has already been submitted. However, it is not possible to delete it.

## 3 – Contribution Payment

According to a decree of application dated May 3, 2017,<sup>4</sup> a fee of EUR 40 per declaration (for each employee) is to be paid by the employer. The date of application of the fee is expected to be effective on January 1, 2018. The payment will be made through a specific website when the declaration is submitted by the employer on SIPSI. If the employer does not submit the declaration, the fee will be owed/paid by the subcontractor.

## FOOTNOTES:

1 *Loi n°2016-1088 relative au travail, à la modernisation du dialogue social et à la sécurisation des parcours professionnels.*

2 Article R1263-3 of the Labor Code amended by the Decree n°2017-825 dated May 5, 2017 – article 8.

3 Article L 1262 - 4-1 of the Labor Code and Decree n°2017-825 dated May 5, 2017 – article 10.

4 *Décret n° 2017-751 du 3 mai 2017 relatif à la contribution destinée à compenser les coûts de mise en place du système dématérialisé de déclaration et de contrôle des détachements de travailleurs* (Decree n°2017-751 of May 3 2017 regarding the contribution to compensate for the costs of setting up the dematerialized system of declaration and control of workers' secondments).

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## Contact us

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