

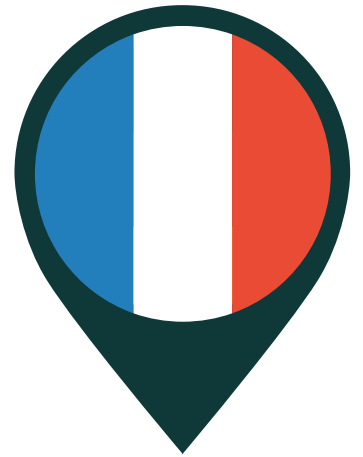


FRANCE

Hire international talent in **France**



EMERALDTECHNOLOGY



Employment details in France

To start growing your team in France, you must establish a local entity, including an account with a local bank, a local office and an address registered as a subsidiary. This allows you to manage payroll, tax, benefits and compliance for your employees, but can take several months.

Emerald Technology can hire and payroll your workers, quickly and compliantly with their ready to go entity. So no more worrying about compliantly managing your international payroll. We handle everything in over 150 countries.

Make growing your team simple with Emerald as a global partner.



Currency
EURO (EUR)



Employer Costs
Estimated 45% of employee's salary



Onboarding
5 work days with Emerald Technology



Payroll Cycle
Monthly



Employer Costs

Cost	Rate
Social Security - Sickness, Maternity, Invalidity & Death	7%
Supplementary - Incap. Inval. Death	0.37%
Health Insurance	1.77%
Work Accident / Work-related illness	0.77%
Retirement - Capped old-age	8.55%
Retirement - Uncapped old-age	1.90%
Supplementary Tranche 1	6.01%
Family	3.45%
Unemployment	4.20%
Contribution ADESATT	0.02%
Other contributions	1.67%
Additional supplementary contribution	8.00%

Benefits

Mandatory

French employers are required to offer the following benefits to all full-time employees.

- Healthcare
 - Pension
 - Life Insurance
 - Public Transportation
- Work Injury Insurance
 - Profit-Sharing
 - Medical Exams
 - Termination Indemnities



Additional

Some employers like to offer additional benefits to improve employee retention and satisfaction.

- Training
- Flexible hours and hybrid working
- Meal Vouchers
- Technology
- Discounts

Employment

Contract

Contracts of employment must be in French but can be translated to an employee's native language.

Creating a strong contract will help pacify any compliance concerns. An employer must provide the following in a contract:

- Name (Employee and Employer)
- Address in France
- Country + city/town of birth
- French social security number
- Working hours (if not standard full time hours in France)
- Job title + description
- Holiday entitlement per year
- Place of work
- Salary + any commissions/ bonuses.

Probation Period

A probation period in France is typically between one - four months. The more senior the position, the longer the probation period. Fixed term contracts with a duration over six months can include a probation period of one month.

**Emerald Technology can create a
compliant contract in France in 72 hours.**



Insurance

Healthcare

French law stipulates that all residents of France must have health insurance. This can be through the public healthcare system or a private scheme.

The government generally covers over 70% of treatment costs which can go up to 100% in the case of long term treatment.

Social Security

Employees and their families are fully eligible for France's comprehensive social security system, which includes:

- Health, maternity, paternity, disability and death insurance.
- Workplace accident and illness insurance.
- Pension contributions.
- Family allowances.
- Unemployment benefits

Leave Policy

Maternity Leave

Expectant mothers in France are entitled to 16 weeks of maternity leave (congé maternité). This is usually taken six weeks before the expected due date and 10 weeks after the birth. Mothers do not have to take the full 16 weeks but must take at least eight weeks.

To be entitled to maternity leave payments, the mother must have been making social security payments for at least 10 months and have worked at least 150 hours in the last three months (or 600 hours in the last 12 months if the work has been intermittent).

Maternity payment is usually calculated based on the last three salary payments.

Ready to expand your workforce to France?

Book a free consultation with our experts today, [click here](#).



Paternity Leave

Fathers or second parents are entitled to 25 days of paid paternity leave. Out of this allowance, four days must be taken immediately following the birth of the child. The remaining days can be taken in two separate blocks of at least five consecutive days each, before the child turns six months old.

The employer will pay the employee their average salary of the last three months before the leave, subject to a maximum of EUR 89 per day. During the leave, it is the employer's responsibility to make the payment. While the employee cannot extend their paternity leave, they may be eligible for parental leave if they have worked with the same employer for at least one year.

Sickness Leave

If an employee is unable to work due to illness, they are required to provide their employer with a sick note from a health professional such as a doctor.

Employees can then claim sick pay from the social security system after the fourth day sick. Employees will usually receive half of their salary based on the last three salary payments.

Onboarding

Details

As the legal employer, Emerald Technology requires the following employee documents to ensure complete compliance:

- Valid Passport
- CV
- PDF copy of bank details with bank logo on inc. IBAN, BIC/SWIFT
- Copy of visa if no passport

Emerald Technology can onboard employees in France within 5 working days.



Resignation and Dismissal

Details

France has strict rules and protocols around termination after probation. A significant file needs to be created to prove that the employer has made all possible efforts to prevent the dismissal. Termination procedures can be lengthy. Employers can dismiss an employee on either personal or economic grounds. Different rules and procedures apply to the type of dismissal.

Personal reasons may apply to matters such as conduct, competence, incapacity and refusal to accept changes to a contract of employment. An employer must have genuine and substantive grounds cause to dismiss an employee with an indefinite-term employment contract for personal reasons. The specific reasons must be recognised by French Law or French case law.

Dismissal on the grounds of misconduct cannot take place unless the proper disciplinary procedure has been completed. Before an employer decides to dismiss an employee for personal reasons, it must summon the employee to a pre-dismissal interview. At the interview, the employer must explain its reasons for considering dismissal and ask the employee for explanations. The employer must then write to the employee within one month and no less than two days after confirming dismissal. The notice period will then begin. Notice is not required for gross or serious misconduct. Any dismissal for economic reasons must be justified by a real and serious cause. The economic motive is defined by the Labour Code as a reason not relating to the employee's person.

Dismissals for economic reasons are subject to the same procedure as dismissals for personal reasons, involving an interview and a dismissal letter to the employee. In the case of economic dismissals, the letter cannot be sent until at least seven working days after the interview (15 days in the case of managers and professional staff).

Severance

Employees on permanent contracts are entitled to a severance payment (indemnité de licenciement) if they are dismissed, provided they have completed at least eight months' service with the employer.



Statutory Time Off

Annual Leave

Full-time employees in France are entitled to 2.5 days of annual leave for each month worked. This gives employees 5 weeks annual leave each year.

Annual leave is accrued from 1st June to 31st May to then be taken in the following period. This is pro-rated for part time employees and employees who have not worked the full previous 12 months.

Public Holidays

There are 11 public holidays in France and 2 regional holidays.

- New Year's Day
- Easter Monday
- Labour Day
- Ascension Day
- Victory Day
- Whit Monday
- French National Holiday
- Assumption Day
- All Saints Day
- Armistice Day
- Christmas Day

Regional Holidays

- Good Friday
- St Stephen's Day

Work, Pay and Taxes

Minimum Wage

The minimum wage in France from January 2022 is €10.57 per hour. This is usually increased on an annual basis.

Working Time and Overtime

French labour law dictates that the standard working week in France is 35 hours (Temps de travail). However, this can vary depending on the industry and any collective bargaining agreements. Working days are typically Monday to Friday, depending on industry.

Overtime payments are usually fixed by collective agreement, but they have to be paid with at least 25% extra per hour. Some managerial staff classified as “autonome” work more than 35 hours a week and are given additional holiday days to compensate.



In 2017, France also implemented a “right to disconnect” mandate, which legally entitles employees to not respond to business correspondence after working hours.

Salary Payments

Employees in France are generally paid on a monthly basis, towards the end of the month. Some companies operate a 13th months salary which is usually paid at the end of the year or split between June and December.

Bonus

Employers are not required to provide employees a bonus. Any bonuses offered are at the employer's discretion.

Income Tax

The French income tax is calculated based on a progressive rate system, with a maximum rate of 45%. However, several other factors may affect the overall tax rate, including the individual's household status, income level, and the number of children they have.

Salary	Tax Percentage
€0 - €10,225	0%
€10,226 - €26,070	11%
€26,071 - €74,545	30%
€74,545 - €160,336	41%
€160,336+	45%

Discover how Emerald Technology can grow your international workforce risk-free.

Emerald is a global expansion partner, supporting B2B tech companies hire, onboard and payroll remotely across 150 countries. Handling local payroll, taxes, benefits and compliance in every region you want to expand your workforce.

Book a free consultation with our experts today, [click here](#).

