FRANCE

DESTINATION GUIDE

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INTRODUCTION

This guide provides a clear and practical overview for **local and foreign employees, employers, and investors** operating in the country. It covers the full employment lifecycle — from hiring and work permits to payroll, social security, taxation, termination, healthcare, education, and business setup.

Designed to support both **local workforce management and international talent mobility**, the guide explains statutory obligations, employee rights, and employer responsibilities under labor, tax, and social security regulations. It also supports business owners by outlining company formation, accounting, and ongoing compliance requirements.

Powered by **Gini Talent** and **Gini Finance,** this guide reflects real-world operational expertise:

- **Gini Talent** enables compliant hiring through recruitment, Employer of Record (EOR), payroll, and work permit services.
- **Gini Finance** ensures financial, tax, and accounting compliance with local regulations.

Together, they provide an end-to-end solution that helps organizations and professionals operate confidently, compliantly, and efficiently.

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WORK PERMIT & WORKING CONDITIONS

Employment in **France** is governed by the French Labour Code (**Code du travail**), immigration regulations, and social security legislation. While French citizens and **EU/EEA and Swiss nationals** may generally work in France without a work permit, most non-EU/EEA/Swiss foreign nationals must obtain valid work authorization before starting employment.

This section explains the legal framework applicable to **foreign and local employees**, as well as the **employer obligations** associated with lawful employment in France.

WORK AUTHORIZATION FRAMEWORK IN FRANCE

For French Citizens (Local Employees)

- No work permit is required
- Employment is governed by French labour law
- Mandatory social security registration applies
- Full access to employee rights, benefits, and statutory protections

For EU / EEA / Swiss Citizens

- No work permit is generally required
- Free access to the French labour market
- Employment is governed by French labour law
- Mandatory social security registration applies

For Non-EU / EEA / Swiss Foreign Employees

- Valid work authorization is generally required before employment
- Authorization may be linked to the employer, occupation, and immigration status
- Employment may begin only after:
  - Work authorization approval, where required
  - Appropriate long-stay visa or residence permit
  - Completion of required immigration formalities
  - Social security registration

For Employers

- Employers are responsible for ensuring:
- Valid work authorization for foreign employees
- Verification of the employee's right to work
- Lawful employment contracts
- Compliance with labour, payroll, tax, and social security regulations

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TYPES OF WORK PERMITS IN FRANCE

Employee / Temporary Worker Authorization

- Used for foreign nationals hired by a French employer
- Usually linked to a specific employment relationship
- May require prior work authorization before the visa or residence process

Talent Passport (Passeport Talent)

- Designed for qualified professionals, researchers, investors, entrepreneurs, and other eligible categories
- Available for qualifying highly skilled employees
- May provide multi-year residence and work authorization
- Requirements depend on the specific Talent Passport category

EU Blue Card

- Available to qualifying highly skilled non-EU professionals
- Subject to qualification, employment contract, and salary requirements
- Provides a pathway for highly qualified employment in France

Intra-Company Transfer / Assignment

- Available in certain circumstances for employees transferred within international corporate groups
- Subject to specific assignment, seniority, and immigration requirements

***Note**: French citizens and EU/EEA/Swiss nationals are generally not subject to work permit classifications.*

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WORK PERMIT ELIGIBILITY REQUIREMENTS

Employer Requirements

Employers hiring foreign nationals may be required to:

- Be legally established and compliant in France
- Submit a work authorization application where applicable
- Comply with French employment and social security legislation
- Meet applicable salary and employment conditions
- Verify the employee's right to work before employment begins

Employee Requirements (Foreign Nationals)

- Depending on the immigration category, requirements may include:
- Valid passport
- Employment contract or binding job offer
- Relevant qualifications and professional experience
- Salary meeting applicable thresholds
- Appropriate visa or residence authorization
- Supporting immigration documentation

French & EU/EEA/Swiss Employees

- No general work permit requirement
- Employment is subject to standard French labour law requirements

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WORK PERMIT APPLICATION PROCESS IN FRANCE

Applications from Outside France

- The employer applies for work authorization where required
- After approval, the foreign employee applies for the appropriate long-stay visa
- The employee enters France and completes applicable immigration formalities
- Residence permit validation or registration is completed where required
- Employment begins once valid work authorization requirements are satisfied

Applications from Within France

- Possible for certain eligible residence permit holders
- A change of status may be required depending on the employee's existing immigration status
- Applications are subject to approval by the competent authorities

REQUIRED DOCUMENTS FOR FRENCH WORK PERMIT APPLICATIONS

Foreign Employee Documents

- Passport
- Visa or residence permit application
- Employment contract or job offer
- Proof of qualifications and professional experience
- Photographs and civil-status documentation where required
- Existing residence permit, if applicable

Employer Documents

- Work authorization application
- Company registration information
- Employment contract
- Job description
- Salary and working-condition information
- Supporting recruitment documentation where required

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WORK PERMIT VALIDITY & EXTENSION IN FRANCE

- Permit validity depends on the type of visa, residence permit, and work authorization
- Temporary permits may be renewable if eligibility conditions continue to be met
- Multi-year residence permits are available for certain qualifying categories
- Changes in employer or employment conditions may require additional authorization
- Renewal applications should be submitted before the existing authorization expires

Failure to maintain valid immigration and employment authorization may result in permit refusal, non-renewal, or cancellation.

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SOCIAL SECURITY & HEALTHCARE COVERAGE

French Social Security System

Social security registration generally applies to:

- French employees
- EU/EEA/Swiss employees working in France, subject to coordination rules
- Foreign employees legally employed in France

Employers are responsible for registering employees and making the required payroll declarations.

Social Security Benefits

Eligible employees may receive coverage for:

- Healthcare
- Maternity and paternity benefits
- Sickness benefits
- Workplace accidents and occupational diseases
- Disability
- Unemployment
- Retirement pensions
- Family benefits

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SOCIAL SECURITY & HEALTHCARE COVERAGE

Health Insurance vs. Complementary Insurance

- Statutory healthcare is provided through the French social security system
- Employers generally must provide eligible employees with complementary health insurance (**mutuelle d'entreprise**)
- The employer normally finances at least part of the complementary insurance premium

Social Security Contribution Rates

France does not have one single social security contribution rate. Employer and employee contributions consist of multiple components and vary according to factors such as:

- Salary level
- Contribution category
- Employment status
- Applicable exemptions or reductions

Contributions are generally calculated and reported through payroll.

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BILATERAL SOCIAL SECURITY AGREEMENTS

France applies:

- **EU/EEA/Swiss social security coordination rules**
- Bilateral social security agreements with numerous non-EU countries

These arrangements may allow:

- Avoidance of double social security contributions
- Temporary posting exemptions
- Coordination of pension rights
- Aggregation of qualifying insurance periods

Eligibility depends on the employee's nationality, home country, assignment structure, and applicable agreement.

WORKING CONDITIONS & EMPLOYEE RIGHTS IN FRANCE

The following core employment protections generally apply to both French and foreign employees legally working in France.

Working Hours

- Statutory working week: 35 hours
- Longer working schedules may apply subject to statutory and collective bargaining rules
- Maximum working-time limits apply

Overtime

- Hours worked beyond the statutory threshold may qualify as overtime
- Overtime generally attracts increased pay or compensatory rest
- Applicable rates may be determined by legislation or collective agreements

Weekly Rest & Breaks

- Employees are generally entitled to at least 11 consecutive hours of daily rest
- Minimum weekly rest requirements apply
- Employees are entitled to a break after reaching the statutory continuous working-time threshold

Paid Annual Leave

- Employees generally accrue 2.5 working days of paid leave per month
- Equivalent to 5 weeks of paid annual leave for a full year of work

Collective bargaining agreements may provide more favourable benefits.

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EMPLOYMENT TERMINATION, NOTICE & SEVERANCE PAY IN FRANCE

Notice Periods

- Notice periods vary according to:
  - Reason for termination
  - Employee classification
  - Length of service
  - Employment contract
  - Applicable collective bargaining agreement

Severance Pay

Statutory dismissal indemnity may apply to eligible employees dismissed for reasons other than serious or gross misconduct.

The statutory minimum is generally calculated as:

- **1/4 of one month's salary per year of service** for the first 10 years
- **1/3 of one month's salary per year** for each year beyond 10 years

Collective agreements or employment contracts may provide more favourable entitlements.

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EMPLOYER COMPLIANCE & LEGAL RISKS

Common compliance risks include:

- Employing foreign nationals without valid work authorization
- Failure to verify immigration status
- Incorrect social security registration
- Underreported salary or working hours
- Incorrect payroll contributions
- Non-compliant employment contracts
- Failure to comply with collective bargaining agreements

These may result in:

- Administrative and financial penalties
- Retroactive social security liabilities
- Employment disputes
- Immigration sanctions
- Work authorization difficulties

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WHY CHOOSE FRANCE FOR EMPLOYMENT?

France offers:

- Highly skilled and educated workforce
- Strong technology, engineering, finance, aerospace, healthcare, and luxury sectors
- Access to the EU single market
- Comprehensive employee protections and social benefits
- Advanced infrastructure and research ecosystem
- Strong international business environment
- Established pathways for highly skilled foreign professionals

SOCIAL SECURITY SYSTEM

France’s social security system (**Sécurité sociale**) provides mandatory social protection for legally employed individuals. It is administered through several public bodies, with **URSSAF** responsible for collecting most employer and employee social security contributions.

Both **French citizens and foreign nationals** legally employed in France are generally subject to French social security rules, subject to EU coordination rules and applicable international social security agreements.

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MANDATORY SOCIAL SECURITY REGISTRATION IN FRANCE

French Employees

- Social security registration is mandatory from the start of employment
- Employers must complete the required pre-employment declaration (**Déclaration Préalable à l'Embauche – DPAE**)
- Employees are affiliated with the French social security system
- Coverage applies from the commencement of eligible employment

Foreign Employees

- Social security registration generally applies once the employee is legally authorized to work in France
- Employers must complete the required employment and social security declarations
- Foreign employees are generally covered from the start of lawful employment
- Exemptions may apply to employees temporarily posted to France under EU or bilateral social security arrangements

Employer Obligations

Employers are legally responsible for:

- Completing employee registration and DPAE requirements
- Accurate declaration of salary and employment information
- Calculating employer and employee social contributions
- Reporting payroll through the **Déclaration Sociale Nominative (DSN)**
- Paying contributions within statutory deadlines

Failure to comply may result in:

- Administrative and financial penalties
- Retroactive contribution liabilities
- URSSAF audits and reassessments
- Employment and immigration compliance risks

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SOCIAL SECURITY CONTRIBUTIONS IN FRANCE (INDICATIVE)

French social security contributions are generally calculated on **gross remuneration** and consist of multiple employer and employee contributions.

Contribution Structure
Employer Contributions

May include contributions relating to:

- Health, maternity, disability, and death
- Family benefits
- Old-age pension
- Workplace accidents and occupational diseases
- Unemployment insurance
- Supplementary pension schemes

Employee Contributions

Generally include:
- Old-age pension contributions
- Supplementary pension contributions
- **CSG and CRDS** social levies
- Other applicable payroll deductions

There is **no single universal contribution percentage**, as total rates vary according to salary, employee status, contribution ceilings, applicable reductions, and other factors.
All contributions must be:

- Calculated through payroll
- Reported through the DSN
- Paid within statutory deadlines

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INTERNATIONAL SOCIAL SECURITY AGREEMENTS

France applies **EU/EEA/Swiss social security coordination rules** and has bilateral social security agreements with numerous countries.

These arrangements may allow:

- Avoidance of double social security contributions
- Continued coverage under the home-country system
- Aggregation of insurance periods for certain benefits
- Temporary posting exemptions

Employees temporarily assigned to France may remain covered by their home-country system where the applicable rules and required documentation permit.

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ROLE OF SOCIAL SECURITY IN WORK PERMIT & EXTENSION PROCESSES

Initial Work Authorization

- Work authorization and social security registration are separate processes
- The employer must verify the employee’s legal right to work
- Social security registration is completed as part of lawful employment onboarding

Work Permit & Residence Renewals

Continued compliance with employment and social security obligations is important for:

- Lawful ongoing employment
- Employer compliance
- Work authorization and residence processes where applicable

Non-compliance may result in:

- Employer penalties
- Social security reassessments
- Increased inspection risk
- Immigration compliance issues

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SOCIAL SECURITY EXIT PROCEDURES UPON EMPLOYMENT TERMINATION

Employer Responsibilities

Upon termination, employers must:

- Complete the final payroll
- Report the termination through the DSN
- Calculate outstanding social contributions
- Provide required employment termination documents

Employee Considerations

- Social security and pension contribution history remains recorded
- Foreign employees with employer-dependent work authorization may need to:
  - Obtain new authorization for another employer, or
  - Adjust their immigration status where necessary

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PUBLIC SOCIAL SECURITY VS. COMPLEMENTARY HEALTH INSURANCE IN FRANCE – KEY DISTINCTION

Feature	French Social Security	Complementary Health Insurance (Mutuelle)
Mandatory for eligible employees	✅ Yes	✅ Generally yes for private-sector employees
Covers statutory healthcare	✅ Yes	Supplements coverage
Covers retirement benefits	✅ Yes	❌ No
Covers work accidents	✅ Yes	❌ Not the primary system
Covers sickness & maternity	✅ Yes	Supplements healthcare costs
Additional healthcare reimbursement	Limited to statutory coverage	✅ Yes

Unlike ordinary voluntary private health insurance, employers in the French private sector generally must provide employees with a **collective complementary health plan (mutuelle)** and finance at least **50% of the premium**, subject to permitted exemptions.

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COMMON SOCIAL SECURITY COMPLIANCE RISKS IN FRANCE

Frequently encountered compliance issues include:

- Failure to complete required employee declarations
- Incorrect salary or payroll reporting
- Incorrect calculation of social contributions
- Late or missing contribution payments
- DSN reporting errors
- Incorrect treatment of internationally posted employees

These violations may lead to:

- Financial penalties
- Retroactive contribution assessments
- URSSAF audits
- Employment disputes
- Immigration compliance risks for foreign employees

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WHY SOCIAL SECURITY COMPLIANCE IS CRITICAL FOR EMPLOYEES & EMPLOYERS

Proper social security compliance ensures:

- Lawful and properly registered employment
- Access to statutory healthcare and social benefits
- Protection of pension, disability, maternity, and sickness rights
- Workplace accident and occupational disease protection
- Proper employment documentation for foreign employees
- Reduced legal, financial, and audit risks for employers

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TAXATION IN FRANCE

France's taxation system is administered by the **Direction Générale des Finances Publiques (DGFiP)** under the Ministry for the Economy and Finance. Employment income earned in France is subject to French tax legislation. Tax obligations depend primarily on **tax residency status and income source**, while employers are responsible for withholding income tax through the **Prélèvement à la Source (PAS) system.**

TAX RESIDENCY STATUS IN FRANCE

Tax residency is determined by several criteria rather than solely by the number of days spent in France.

Tax Residents

Individuals may be considered French tax residents if France is:

- Their main home or habitual place of residence
- Their principal place of professional activity
- The center of their economic interests

French tax residents are generally subject to French income tax on their worldwide income, subject to applicable tax treaties.

Non-Residents

- Individuals who do not meet French tax residency criteria
- Non-residents are generally taxed only on French-source income, including employment income for work performed in France
- Applicable tax treaties may modify these rules

Correct residency classification is critical for both employees and employers to ensure accurate tax treatment.

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INCOME TAX ON SALARIES (WITHHOLDING SYSTEM)

Employees (Local & Foreign)

- Income tax applies to taxable employment income
- Tax is generally deducted directly from salary through the Prélèvement à la Source (PAS) system
- Employees receive net salary after applicable payroll deductions
- Employees generally remain responsible for filing an annual income tax return

Employers

Employers are legally responsible for:

- Applying the withholding rate communicated by the tax administration
- Deducting income tax from salary
- Reporting payroll information
- Remitting withheld income tax to the tax authorities
- Maintaining accurate payroll records

For residents, salaries are subject to withholding at source under PAS. Different withholding rules may apply to non-residents receiving French-source employment income.

INCOME TAX ON SALARIES (WITHHOLDING SYSTEM)

Income Tax Rates (Indicative – 2026)

French personal income tax is **progressive**. For income earned in 2025 and assessed in 2026, the applicable brackets per tax household part are:

- Up to **€11,600**: 0%
- €11,601 – €29,579: **11%**
- €29,580 – €84,577: **30%**
- €84,578 – €181,917: **41%**
- Over €181,917: **45%**

Actual liability also depends on the **quotient familial**, household composition, deductions, and tax credits.

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OTHER MANDATORY PAYROLL DEDUCTIONS

In addition to income tax, employees may be subject to statutory social contributions and levies, including:

- Employee social security contributions
- Pension contributions
- **CSG (Contribution Sociale Généralisée)**
- **CRDS (Contribution au Remboursement de la Dette Sociale)**
- Supplementary pension contributions

All payroll deductions must be:

- Accurately calculated
- Reflected in payroll records
- Reported through the applicable payroll system
- Paid within statutory deadlines

Social contributions are generally calculated based on gross remuneration and finance France's social protection system.

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CORPORATE TAX OBLIGATIONS FOR EMPLOYERS

Employers operating in France and hiring local or foreign employees must comply with applicable corporate tax and payroll obligations, including:

- Income tax withholding through PAS
- Social security contribution calculations and payments
- Payroll reporting through the **Déclaration Sociale Nominative (DSN)**
- Value Added Tax (VAT), where applicable
- Corporate income tax compliance
- Annual accounting and tax filings

Non-compliance may result in:

- Financial penalties
- Interest on late payments
- Tax and URSSAF audits
- Retroactive payroll liabilities
- Employment and immigration compliance risks

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DOUBLE TAXATION TREATIES (DTAS)

France maintains an extensive network of **Double Taxation Agreements** with other countries.

DTAs may:

- Prevent double taxation
- Allocate taxing rights between France and another country
- Provide tax credits or exemptions
- Regulate taxation of expatriates and cross-border workers
- Define tax residence where both countries claim residency

Foreign employees may need to provide:

- **A Tax Residency Certificate**
- Supporting information concerning foreign income or tax paid

Treaty treatment depends on the applicable agreement and the individual's circumstances.

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TAX IDENTIFICATION NUMBER (TIN)

Individuals subject to French taxation receive a **French tax identification number (numéro fiscal).**

It is used for:

- Income tax administration
- Annual tax returns
- Online tax services
- Communication with the French tax authorities
- Tax payments and assessments

Foreign employees may obtain a French tax number when they first become subject to French tax reporting obligations.

TERMINATION, SEVERANCE & TAXATION IN FRANCE

Upon termination of employment:

Employees

- Certain statutory or contractual termination indemnities may benefit from partial or full income tax exemption, subject to legal limits
- Payments for unused paid leave are generally taxable as employment income
- Salary and other ordinary employment payments remain taxable
- Tax treatment depends on the type and amount of termination payment

Employers

Employers must:

- Apply the correct tax treatment to termination payments
- Calculate applicable payroll deductions and social contributions
- Report final payroll through the relevant systems
- Complete payroll and employment closure procedures accurately

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COMMON TAX COMPLIANCE RISKS IN FRANCE

Frequently encountered compliance risks include:

- Incorrect tax residency determination
- Incorrect PAS withholding
- Underreported salary or benefits in kind
- Payroll and DSN reporting errors
- Incorrect social contribution calculations
- Improper application of Double Taxation Agreements

These issues may lead to:

- Retroactive tax assessments
- Financial penalties and interest
- URSSAF or tax authority audits
- Payroll liabilities
- Immigration and employment compliance risks for foreign employees

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IMPORTANT NOTE ON TAX COMPLIANCE IN FRANCE

Tax compliance in France involves responsibilities for both the **employer and the employee.**

Proper tax structuring and accurate reporting ensure:

- Lawful and transparent employment
- Protection against double taxation
- Accurate payroll and social security reporting
- Correct application of French withholding rules
- Smooth employment and immigration administration for foreign employees
- Reduced legal, financial, and audit risks for employers

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EMPLOYMENT TERMINATION

Employment termination in **France** is primarily regulated by the **French Labour Code (Code du travail)** and applicable collective bargaining agreements. Termination rules apply to both **French and foreign employees** working under a valid employment contract.

Employers and employees must comply with statutory procedures concerning **valid grounds for termination, notice periods, dismissal indemnities, consultation requirements, and termination documentation.**

TYPES OF EMPLOYMENT TERMINATION IN FRANCE

Employment relationships may be terminated through:

- Resignation by the employee
- Dismissal by the employer for personal reasons
- Dismissal for economic reasons
- Mutual termination agreement (**rupture conventionnelle**) for eligible CDI employees
- Expiration of a fixed-term contract (CDD)
- Retirement
- Termination due to incapacity
- Force majeure in limited circumstances

Each termination type carries different legal consequences regarding **notice, compensation, unemployment rights, and employer obligations.**

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JUSTIFIED VS. UNJUSTIFIED TERMINATION

Employer-Initiated Termination – Valid Cause

Employers may terminate employment for a real and serious cause (cause réelle et sérieuse), including:

- Serious misconduct
- Repeated disciplinary breaches
- Poor performance or professional inadequacy
- Incapacity, subject to applicable procedures
- Genuine economic reasons or restructuring

Dismissals must:

- Be based on a lawful and sufficiently serious reason
- Follow the applicable dismissal procedure
- Allow the employee to respond where required
- Be properly documented

Failure to meet these requirements may expose the employer to claims before the Conseil de prud'hommes (Labour Court).

Dismissal for Serious or Gross Misconduct

In cases of faute grave or faute lourde:

- Employment may generally end without a notice period
- Statutory dismissal indemnity is generally not payable
- Accrued paid leave remains payable

Statutory dismissal indemnity is otherwise generally available to eligible CDI employees with at least 8 months of continuous service.

Employee-Initiated Termination (Resignation)

Employees may resign:

- By providing the applicable notice period
- In certain serious employer-breach situations through specific legal mechanisms

Employees who simply resign are generally not entitled to statutory dismissal indemnity.

STATUTORY NOTICE PERIODS IN FRANCE

Unless more favourable rules apply under a collective agreement, employment contract, or professional practice, statutory notice for employer-initiated dismissal generally follows:

- Less than **6 months of service**: duration determined by law, collective agreement, or applicable practice
- **6 months to less than 2 years: 1 month**
- **2 years or more: 2 months**

More favourable contractual or collective bargaining provisions may apply. No statutory notice generally applies in cases of serious or gross misconduct.

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PROBATIONARY PERIOD AND TERMINATION

For permanent employment contracts (**CDI**), the maximum initial probation periods are generally:

- Employees / workers: **2 months**
- Supervisors / technicians: **3 months**
- Executives (cadres): **4 months**

The probation period may generally be renewed once where permitted by an extended sector agreement, provided the employment contract allows renewal and the employee agrees.

During probation, either party may terminate employment subject to statutory **notice-of-termination periods (délai de prévenance).**

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SEVERANCE PAY IN FRANCE

Severance Eligibility

Employees dismissed from a CDI are generally entitled to statutory dismissal indemnity if:

- They have at least **8 months of uninterrupted service**, and
- They are not dismissed for serious or gross misconduct

More favourable collective bargaining or contractual terms may apply.

Severance Calculation Rules

The statutory minimum dismissal indemnity is generally:

- **1/4 of one month's salary per year of service** for the first 10 years
- **1/3 of one month's salary per year of service** after 10 years

Incomplete years are calculated proportionally based on completed months.

Dismissal indemnities may benefit from partial or full tax exemption depending on the amount and circumstances.

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MASS LAYOFFS AND COLLECTIVE TERMINATIONS

In collective economic dismissals, employers may be required to:

- Consult the **Social and Economic Committee (CSE)**
- Inform the competent labour authority (**DREETS**)
- Follow statutory consultation and notification procedures
- Apply selection and redeployment requirements
- Establish an employment protection plan (**Plan de Sauvegarde de l'Emploi – PSE)** where legally required

Requirements vary according to the number of dismissals and workforce size.

Failure to comply may result in:

- Administrative penalties
- Challenges to the dismissal process
- Compensation claims
- Increased litigation exposure

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TERMINATION OF FOREIGN EMPLOYEES IN FRANCE

For foreign employees holding employer-linked work authorization or residence status:

Employer Obligations

Employers must:

- Terminate employment in accordance with French labour law
- Complete final payroll and social security reporting
- Provide mandatory termination documents
- Comply with immigration-related obligations where applicable

Employee Considerations

Foreign employees may need to:

- Obtain new work authorization for a new employer where required
- Change or renew their residence status
- Ensure continued lawful residence in France

A non-EU employee's right to work depends on holding valid work authorization or an appropriate residence permit authorizing employment.

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FINAL PAYROLL AND LEGAL OBLIGATIONS AFTER TERMINATION

At the end of employment, employers must settle applicable:

- Outstanding salary
- Unused paid leave
- Dismissal indemnity
- Payment in lieu of notice, where applicable
- Other contractual or collective bargaining entitlements

Employers must also provide:

- **Certificate of employment (certificat de travail)**
- **France Travail certificate (attestation France Travail)**
- **Final settlement statement (reçu pour solde de tout compte)**

These documents must be made available when employment ends.

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COMMON EMPLOYMENT TERMINATION COMPLIANCE RISKS IN FRANCE

Common risks include:

- Dismissal without a real and serious cause
- Failure to follow statutory dismissal procedures
- Incorrect notice calculations
- Underpayment of dismissal indemnity
- Failure to consult the CSE where required
- Incorrect final payroll calculations
- Missing termination documentation
- Immigration compliance issues involving foreign employees

These may lead to:

- Labour Court claims
- Compensation awards
- Financial penalties
- Reinstatement or other remedies in certain cases
- Immigration and employment compliance risks

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WHY PROPER TERMINATION MANAGEMENT MATTERS?

Lawful and well-documented termination processes ensure:

- Protection of employee rights
- Compliance with French labour law
- Reduced litigation and financial risk
- Accurate payroll and social security closure
- Proper immigration handling for foreign employees
- Business continuity and reputational protection

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EDUCATION OPTIONS FOR CHILDREN IN FRANCE

Families living in **France**—including French citizens, EU/EEA residents, and foreign families—have access to a comprehensive and well-regulated education system. France offers **public, private, and international education options** supporting different academic goals, language preferences, and lengths of stay, from early childhood through higher education.

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PUBLIC SCHOOLS IN FRANCE

Public schools in France are generally open to **French citizens and legally resident foreign children** and are provided **free of charge.**

Key Features

- Curriculum regulated by the **French Ministry of National Education**
- Primary language of instruction: **French**
- French-language support is available for newly arrived non-French-speaking students
- Nationwide availability across metropolitan and regional areas

Major cities such as **Paris, Lyon, Marseille, Toulouse, Bordeaux, and Nice** offer extensive public primary and secondary school networks.

Public schools are particularly suitable for:

- Local families
- Foreign families planning **long-term residence**
- Families seeking full integration into French society

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PRIVATE SCHOOLS AND FEE-PAYING INSTITUTIONS

Private schools in France serve both **local and international families** and may offer enhanced academic programs, smaller class sizes, and specific educational or religious approaches.

Highlights

- French-language or bilingual instruction
- Smaller class sizes at many institutions
- Strong academic support
- Religious and non-denominational options
- Preparation for French and international university admission

Common private education options include:

- Private primary and secondary schools
- Catholic schools
- Bilingual schools
- Independent academic institutions
- Boarding schools

Private schools are often chosen by families seeking **academic structure, bilingual education, or specific educational approaches.**

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INTERNATIONAL SCHOOLS IN FRANCE

France hosts an extensive network of **international and bilingual schools**, particularly in major metropolitan areas and expatriate communities.

Offered Programs

- **International Baccalaureate (IB)**
- **Cambridge International Curriculum**
- British curriculum
- American curriculum
- German, Spanish, Italian, and other national programs
- French International Baccalaureate pathways

International schools are mainly located in **Paris and the Île-de-France region**, Lyon, Toulouse, Nice, Bordeaux and Strasbourg

These schools are ideal for:

- Expatriate families on short- or medium-term assignments
- Families seeking curriculum continuity across countries
- Students preparing for international universities

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PRESCHOOL AND EARLY CHILDHOOD EDUCATION

France offers extensive early childhood education options for both local and foreign families.

Available Options

- Public écoles **maternelles**
- Private preschools
- Crèches and daycare centres
- Montessori and alternative education schools
- Bilingual and international early learning programmes

Public preschool education is available from around **3 years of age**, and compulsory education in France begins at age **3**.

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HIGHER EDUCATION OPPORTUNITIES IN FRANCE

France's higher education system is open to **French and international students** and is internationally recognized for academic quality, research, and professional education.

Key Advantages

- French- and English-taught undergraduate and postgraduate programs
- Renowned universities and Grandes Écoles
- Strong research and innovation ecosystem
- Internationally recognized qualifications
- Competitive tuition at many public institutions

Prominent institutions include:

- **Université Paris-Saclay**
- **Sorbonne Université**
- **Sciences Po**
- **École Polytechnique**
- **HEC Paris**

France is a major destination for **European and international academic mobility.**

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SPECIAL EDUCATION SERVICES

France provides structured educational support for children with disabilities and additional learning needs.

Available Support

- Individualized education arrangements
- Support within mainstream public schools
- Specialized educational institutions
- Classroom support personnel
- Speech, psychological, and developmental services

Support is coordinated through the French education and disability support systems and may vary depending on the child's assessed needs.

DOCUMENTATION AND ENROLLMENT REQUIREMENTS

For Public and Private Schools

Families typically need:

- Passport or identification documents
- Valid residence documentation for foreign families
- Proof of residential address
- Previous school records
- Vaccination and health documentation where required

For International Schools

Additional requirements may include:

- Academic transcripts
- Language or placement assessments
- Interviews or entrance examinations
- Previous international curriculum records

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WHY FRANCE IS A STRONG EDUCATION DESTINATION?

- High-quality and internationally recognized education system
- Wide choice of public, private, bilingual, and international schools
- Strong French and multilingual education options
- Extensive higher education and research opportunities
- Broad support services for international families
- Access to leading European universities and professional schools

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HEALTHCARE OPTIONS IN FRANCE

Individuals living and working in **France**—both French citizens and foreign nationals—benefit from a comprehensive healthcare system combining **public health insurance, private and complementary healthcare services, and international-standard hospitals**. France offers broad access to primary, specialist, hospital, maternity, and emergency care through an extensive nationwide healthcare network.

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PUBLIC HEALTHCARE SYSTEM (ASSURANCE MALADIE COVERAGE)

France's public healthcare system is primarily administered through **Assurance Maladie**, within the French Social Security system.

Public Healthcare Coverage Scope

Once registered and eligible, individuals may access:

- General practitioners (GPs)
- Public hospitals and university hospitals
- Specialist consultations
- Emergency and inpatient treatment
- Maternity and pediatric care
- Diagnostic tests and laboratory services
- Prescription medicines with applicable reimbursement
- Chronic disease treatment and follow-up

Public healthcare services are available nationwide, with extensive hospital and specialist networks in major cities such as **Paris, Lyon, Marseille, Toulouse, Bordeaux, and Lille.**

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PRIVATE HEALTHCARE SERVICES

France has a well-developed **private healthcare sector** operating alongside the public system.

Key Advantages

- Broad choice of doctors and specialists
- Access to private hospitals and clinics
- Advanced diagnostic and treatment facilities
- Additional comfort and hospital accommodation options
- Extensive specialist healthcare services

Private healthcare providers operate throughout France. Costs may be partially reimbursed by statutory health insurance and further covered by **complementary health insurance (mutuelle).**

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INTERNATIONAL HOSPITALS AND EXPAT-FOCUSED CLINICS

Major French cities offer **international-standard hospitals and clinics** serving expatriates and internationally mobile families.

Common Features

- English-speaking and multilingual medical professionals at many facilities
- Modern diagnostic and treatment technologies
- Comprehensive outpatient and inpatient services
- Emergency and urgent care
- Specialized departments including:
  - Pediatrics
  - Cardiology
  - Oncology
  - Orthopedics
  - Dermatology
  - Obstetrics and gynecology
  - Fertility and reproductive medicine
  - Internal medicine

These facilities provide access to advanced specialist care for both local and international patients.

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HEALTH INSURANCE REQUIREMENTS

For Employees

- Employees legally working in France are generally affiliated with the French social security and health insurance system
- Healthcare costs are reimbursed according to statutory rates and rules
- Public health insurance does not necessarily reimburse the full cost of every healthcare service

Additional Insurance Options

To supplement statutory healthcare coverage:

- **Complementary health insurance (mutuelle)** covers some or all remaining eligible costs
- Private-sector employers generally must offer employees a collective complementary health insurance plan
- Employers generally finance at least **50% of the premium**
- Additional private or international health insurance may be used for enhanced or international coverage

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MATERNITY AND FAMILY HEALTHCARE

France provides comprehensive maternity, pediatric, and family healthcare services.

Available Services

- Prenatal and postnatal care
- Public and private maternity hospitals
- Obstetric and midwifery services
- Pediatric healthcare
- Childhood vaccination programs
- Child health and development monitoring
- Family planning services

Eligible maternity-related healthcare expenses are covered according to French statutory health insurance rules.

EMERGENCY AND URGENT CARE SERVICES

France provides nationwide emergency medical services:

- **15 – SAMU** for medical emergencies
- **112 – European emergency number**
- Ambulance and emergency medical response services
- Emergency departments in public and private hospitals
- Trauma care, surgery, and intensive care services

Emergency treatment is provided according to medical need, while reimbursement depends on applicable health insurance rules.

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PHARMACEUTICALS AND MEDICATION ACCESS

France has an extensive and highly regulated pharmacy network (**pharmacies**).

Key Features

- Prescription and over-the-counter medicines
- Statutory reimbursement for eligible prescription medicines
- Pharmacies available nationwide
- Pharmacist advice and medication support
- Duty pharmacies (**pharmacies de garde**) outside normal opening hours

Complementary insurance may cover part or all of eligible medication costs not reimbursed by statutory health insurance.

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SPECIALIZED MEDICAL SERVICES AND TREATMENTS

France is internationally recognized for advanced specialist healthcare, medical research, and high clinical standards.

Key Specializations

- Oncology and cancer treatment
- Cardiology and cardiovascular surgery
- Neurology and neurosurgery
- Orthopedic and rehabilitation medicine
- Fertility and reproductive medicine
- Maternity and neonatal care
- Mental health services
- Rare disease treatment

France's healthcare system emphasizes **clinical quality, patient safety, medical research, and evidence-based treatment.**

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WHY FRANCE IS A STRONG HEALTHCARE DESTINATION?

- Comprehensive statutory healthcare system
- Extensive public and private hospital networks
- Highly qualified medical professionals
- Advanced specialist and diagnostic services
- Strong maternity and pediatric healthcare
- Reliable nationwide emergency services
- Complementary employer-sponsored health insurance
- High standards of clinical quality and patient care

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PAID PUBLIC HOLIDAYS

Holiday Name	French Name	Date	Type	Description
New Year's Day	Jour de l'An	1 January	National	Marks the beginning of the new calendar year.
Easter Monday	Lundi de Pâques	Variable (Monday after Easter Sunday)	Religious	Public holiday observed on the Monday following Easter Sunday.
Labour and Solidarity Day	Fête du Travail	1 May	National	National holiday celebrating workers and labour rights.
Victory in Europe Day	Fête de la Victoire 1945	8 May	National	Commemorates the end of World War II in Europe in 1945.
Ascension Day	Ascension	Variable (40 days after Easter Sunday)	Religious	Christian public holiday marking the Ascension.
Whit Monday	Lundi de Pentecôte	Variable (Monday after Pentecost)	National	Christian public holiday observed after Pentecost Sunday.
Bastille Day	Fête nationale	14 July	National	France's national holiday, commemorating the French Revolution and national unity.
Assumption Day	Assomption	15 August	Religious	Christian public holiday celebrating the Assumption of the Virgin Mary.
All Saints' Day	Toussaint	1 November	Religious	Christian holiday honoring all saints.
Armistice Day	Armistice 1918	11 November	National	Commemorates the armistice that ended fighting in World War I in 1918.
Christmas Day	Noël	25 December	Religious	Celebrates Christmas and is observed nationwide.

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BUSINESS SETUP SERVICES

Establishing a business in **France** provides both local entrepreneurs and foreign investors with access to one of Europe's largest economies, the **European Union single market,** a highly developed infrastructure, and a strong legal and regulatory framework. France generally permits **100% foreign ownership** in most sectors, although certain strategic or regulated activities may be subject to foreign investment screening or specific authorization requirements.

France offers several company structures suitable for startups, SMEs, multinational groups, and foreign investors.

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COMPANY FORMATION OPTIONS IN FRANCE

Investors may establish different legal entity types depending on business objectives, ownership structure, investment scale, and governance requirements.

Common Legal Entity Types

- **Société par Actions Simplifiée (SAS)**
- **Société à Responsabilité Limitée (SARL)**
- Société Anonyme (SA)
- Société par Actions Simplifiée Unipersonnelle (SASU)
- Entreprise Unipersonnelle à Responsabilité Limitée (EURL)
- Branch of a foreign company

The **SAS** is one of the most commonly used structures, particularly for startups and investors, due to:

- Flexible corporate governance
- Limited shareholder liability
- No substantial statutory minimum share capital
- Flexible ownership structure
- Suitability for multiple investors and investment rounds

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COMPANY INCORPORATION PROCESS IN FRANCE

Company incorporation in France can be completed through the government's centralized **Guichet unique des formalités des entreprises**, subject to documentation readiness and the nature of the business.

Key Incorporation Steps

- Selection of company name and legal structure
- Preparation of the Articles of Association
- Deposit of share capital
- Appointment of company officers
- Publication of a legal incorporation notice
- Beneficial ownership declaration
- Submission through the **Guichet unique**
- Registration with the relevant national business registers

Once registration is completed, the company receives identification details including its **SIREN/SIRET numbers** and may commence business activities, subject to any required sector-specific authorizations

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MINIMUM CAPITAL REQUIREMENTS

France provides flexible capital requirements for commonly used company structures:

- **SAS / SASU:** minimum share capital of **€1**
- **SARL / EURL**: minimum share capital of **€1**
- **SA**: minimum share capital of **€37,000**

Actual capital is commonly set above the statutory minimum depending on the company's financing needs, commercial activities, and credibility requirements.

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CORPORATE BANK ACCOUNT OPENING IN FRANCE

Companies generally need a dedicated corporate bank account, particularly for depositing initial share capital before registration.

Typical Requirements

- Draft or signed Articles of Association
- Identification documents of shareholders and directors
- Proof of registered office
- Information on beneficial owners
- Business plan or description of business activities
- Evidence concerning the origin of funds

Banks apply **KYC and anti-money laundering checks**, and foreign-owned companies may be subject to additional due diligence.

TAX REGISTRATION & ONGOING TAX COMPLIANCE

Companies operating in France must comply with French tax and reporting requirements.

Key Tax Obligations

- Corporate income tax
- Value Added Tax (**TVA/VAT**), where applicable
- Payroll tax and employee withholding obligations
- Periodic VAT declarations
- Corporate tax returns
- Electronic accounting and invoicing requirements where applicable

The standard French **corporate income tax rate is 25%** for most companies, while specific reduced rates or tax incentives may apply where eligibility conditions are met.

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SOCIAL SECURITY & PAYROLL SETUP

Employers hiring employees in France must comply with the French social security and payroll framework.

Employer Obligations

- Employee registration and onboarding
- **Déclaration Préalable à l'Embauche (DPAE)** before employment begins
- Payroll system setup
- Employer and employee social contribution calculations
- **Déclaration Sociale Nominative (DSN)** reporting
- Income tax withholding through **Prélèvement à la Source (PAS)**

Employers are responsible for ensuring payroll and social security compliance for both local and eligible foreign employees.

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WORK PERMIT & IMMIGRATION SUPPORT

Non-EU/EEA/Swiss nationals may require appropriate work authorization and residence documentation before legally working in France.

Coverage Includes

- Work authorization applications
- Long-stay visa coordination
- Residence permit applications
- Talent residence permits where applicable
- Permit renewals and extensions
- Immigration compliance support

Employment must not commence without the appropriate **right to work** where authorization is required.

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ACCOUNTING, BOOKKEEPING & CORPORATE COMPLIANCE

French companies must maintain accurate accounting records and comply with statutory financial and corporate reporting requirements.

Ongoing Compliance Services

- Bookkeeping and accounting
- Preparation of annual financial statements
- Annual accounts approval and filing
- Corporate tax reporting
- Statutory audit coordination, where applicable
- Beneficial ownership updates
- Corporate governance documentation

Failure to comply may result in **financial penalties, tax adjustments, audits, and other regulatory consequences.**

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REGISTERED OFFICE & VIRTUAL OFFICE SOLUTIONS

Companies registered in France must maintain an official **registered office (siège social) address.**

Available Solutions

- Registered office address services
- Commercial domiciliation services
- Virtual office solutions
- Mail handling and statutory correspondence
- Meeting room and temporary office services

The registered office determines important aspects of the company's legal and administrative jurisdiction.

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SECTOR-SPECIFIC LICENSING & REGULATORY APPROVALS

Certain business activities require additional licenses, professional qualifications, registrations, or regulatory approvals.

These may include:

- Financial services and fintech
- Healthcare and pharmaceuticals
- Insurance
- Education and professional training
- Telecommunications
- Energy
- Transport
- Food and regulated consumer activities

Required authorizations must generally be obtained before commencing regulated activities.

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INVESTMENT INCENTIVES & BUSINESS SUPPORT

France offers various national and regional programs supporting **investment, innovation, R&D, digital transformation, and employment.**

Available Support Mechanisms

- **Research Tax Credit (Crédit d'Impôt Recherche – CIR)**
- Innovation-related tax incentives
- **Bpifrance** financing and support programs
- Regional investment grants
- Employment and training support
- R&D and technology development incentives
- Support for strategic industrial investments

Eligibility depends on factors such as:

- Company size
- Business activity and sector
- Investment location
- R&D expenditure
- Project scale
- Employment and economic impact

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WHY SET UP A BUSINESS IN FRANCE?

- Direct access to the **EU single market**
- One of Europe’s largest consumer markets
- Highly skilled and productive workforce
- Strong technology, finance, manufacturing, aerospace, healthcare, and luxury sectors
- Advanced transport and digital infrastructure
- Extensive R&D and innovation incentives
- Strong legal and intellectual property framework
- Strategic location for European and international operations

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