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POSTING OF WORKERS IN FRANCE

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Introduction

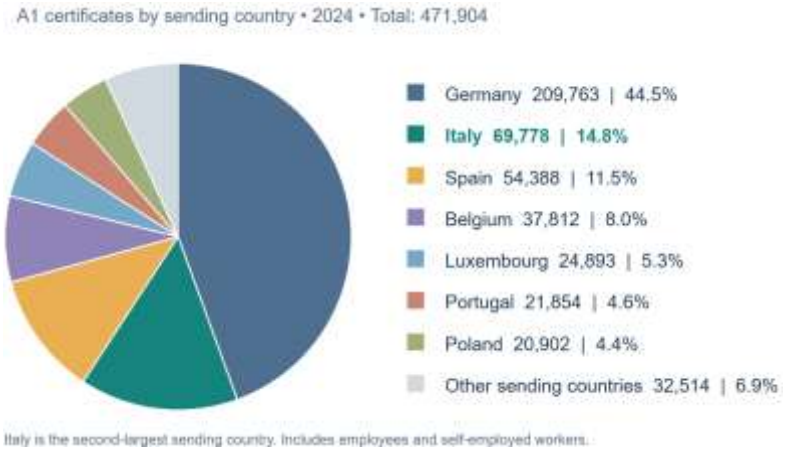
- France in the top 3 in the EU as host country for posted workers: **279 205 distinct workers have been posted in France in 2025.**
- Regarding social security, **472 000 A1 forms** have been delivered by EU Member States to **217 435 workers sent in France in 2024.** This include posted workers or multi state activities.
- Numbers of posted workers growing (+9% between 2024 and 2025)
- Main sectors concerned: construction sector (40 %) and industry (31%).
- Posting of third country nationals (TCN) is growing (37% of the total amount of the posted workers in 2024)

France's approach to posting:
balancing free provision of services / protection of workers.

Facts about posting from Italy

- Italian posted workers are the most represented with **26 700 distinct posted workers** (9,5% of the total).
- Companies based in Italy are the 2nd most represented (after Germany) **with 32 218 distinct posting declared** (11,5% of the total).
- Main sectors that post workers in France:
  - ✓ Industry = 15 700 distinct workers, 45% of the total
  - ✓ Construction = 9 480 distinct workers, 27% of the total
  - ✓ Engineering activities = 2 300 distinct workers, 6% of the total.
- The border regions (Provence Alpes Côte d'Azur and Auvergne Rhône-Alpes) and Ile-de-France have the highest concentration of individual posted workers from italian companies.

- Regarding social security, Italy has delivered **69 778 A1 forms** to **30 625 workers** sent to France in 2024. This include posted workers employed, self-employed, and multi state activities.



1. Rules and requirements for posting workers to France

As an employer

As an employer, there are two set of procedures that you need to perform before sending your employee in France :

- Labour law posting declaration to the French authorities
- Social security notification to the Italian institutions in order to ask for an A1 certificate

Situations of posting of workers in France

Labour law

4 types of posting according to the french labour law :

- **International provision of services (with a business partner in France, or a client)**
- Intra-group posting (in an entity of the same foreign company or company of the same group)
- Posting of temporary workers (posted by a temporary work agency)
- " Own-account" posting (specific case in France, posting of workers without client)

Social security

- **Posting** : pursuing an activity as an **employed or self employed** in another Member State than the one where the employer normally carries out its activities / where the person concerned normally pursues his/her activities

  Temporary (max 24 months)

- **Multistate activities** : normally pursuing an activity as an employed and/or self-employed person in two or more Member States

- Specific provisions for transport (air and sea)

Requirements related to declaration of posting

Labour law

- Service providers must do a **prior declaration of posting** through a dematerialized procedure through the **teleservice SIPSI**.
- **Providing information and documents on the posting, the posted worker and the assignment.**
- **Appoint a person of contact in France** (a natural or legal person) responsible for liaising with labour inspectorate officials and for making certain documents available to them, either in paper or electronic format.

Social security

- The employer or the person concerned must **notify the social security competent institution** for any worker physically present in the French territory (manual worker, manager, executive, …)
- **The Italian competent institution delivers the A1 certificate.** This certificate confirms that the worker must not be affiliated to the French social security system, and that the employer is exempted from paying contributions.
- The A1 **certificate is given to the worker, who must carry it with him/her during the mission in France** and be held at the disposal of the French enforcement authorities.

Obligations specific to the building and public works sector:

- Construction workers, including posted workers, must hold the BTP professional identification card (Link: https://portail.cartebtp.fr/authentification/login)
- Affiliation to holiday and bad weather funds.

Financial guarantees for temporary employment agencies established outside France (to be documented in the SIPSI declaration)

Exemptions to posting declaration

Labour law

Posting on the employer's own account (when there is no client in the sending country)

For example: participation in management seminars or in-house training, and maintenance of company's own equipment.

Posting for short-term assignments

- Short-term assignments or those carried out as part of one-off events are also exempt from the obligation to give prior notice of secondment and to appoint a representative.
- Artists;
- Apprentices on international mobility schemes;
- Sporting athletes and members of their accompanying teams;
- Official delegates;
- Researchers or lecturers taking part in conferences, seminars and scientific events.



xcept for these cases, the are no exemptions of posting declaration requirements by economic sector

Social security

- **Currently : no exemption**
- From November 2028, the posting notification MUST be performed before the start of the activity, except for :
  - Activities no more than 3 days
  - Business trips
- Except for construction sector

Person of contact - useful information

- **Who ?** The FR Legislation allows flexibility: may be a manager of the service provider, the client or one of the posted workers (the person must be easily contacted by email or telephone).
- **Where?** Must be present on French territory for the duration of the posting and be able to communicate with the French authorities.
- Company posting employees must have obtained the representative's consent to their appointment.
- The person of contact doesn't have to be available after the end of the posting.

Rights of posted employees

Labour law

Employees temporarily posted to France benefit from the provisions of the "hard core" of rights if they are more favourable than their contract of employment or the legislation of the sending country.

For example:

- Working hours, rest and holidays
- Remuneration
- Health and safety at work.
- Etc.



But if specific provisions are laid down in collective agreements collective contracts, those provisions shall apply.

Social security

- The person does not benefit from the French social security system.
- In order to benefit medical treatment in France as a member of the French social security system, the employee (or the person concerned) must **request the portable document S1** from his/her local institution, and submit it to the french institution of the place of residence (CPAM). Family members can be covered.
- This allows to **be covered for healthcare costs** in the same way as someone insured under the French social security scheme.

Which collective agreement is applicable?

2 principles:

- **The work carried out in France by the employee during posting determines which French collective labour agreements and conventions apply to them.**

- **The only legislation applicable to posted workers is sectoral agreements and conventions that have been extended** (apply to all undertakings within the sector/branch concerned).

Consequences : for example, if a collective agreement apply for a posted worker, the remuneration is provided by the extended sectoral agreement. Employers must comply with it.

Link to find the collective agreement: https://code.travail.gouv.fr/outils/convention-collective

Posting of third country nationals (TCN)

In the case of a TCN holding a valid residence permit and work permit in the sending country:

- **French work permit not required** if the conditions of legal posting are met.
- **Prior notification of posting mandatory before the start of the assignment, via SIPSI.**
- **Employee's supporting documents:** passport, residence permit and work permit from the sending country, employment contract and documents proving the validity of the posting.
- **Stays exceeding three months:** a French residence permit is generally required but this is subject to international agreements and specific schemes (to be checked by the service provider)
- **Social security:** obtain the portable A1 document.

In the case of TCN residing in a non EU-country :

- **Visa and work permit procedure mandatory**
- **No simplified visa procedures for posted TCNs**

What if the mobility does not comply with the posting conditions ?

Examples : sending a worker in France for 5 years, no substantial activity in Italy, during the posting I am no longer responsible for the worker (remuneration, disciplinary sanctions…), the worker that I send was not affiliated to the Italian social security system a month before the posting…

Labour Law

- **If substantial and permanent activity in France:** obligation to immatriculate a company in France.

- **If posting lasts more than 18 months**: the entire french labour law apply.

Social security

- If the posting conditions are not met :

→ **Multi state activity ? Derogation ?**

→ **Affiliation to the French social security system**

Your company is based in Italy, without an establishment in France, and you are employing a worker in France : you must reach the **Foreign companies service - Urssaf.fr**

This online service allows you to register all your administrative procedures: company registration, declaration of employment and cessation of activity, declaration and payment of social contributions.

2. Practical aspects for enforcement

National authorities responsible for enforcement

Labour Inspectorate in charge of enforcement of labour law/regulation

URSSAF in charge of enforcement of social security rules.

What do inspectors check during a factual control?

Check if it is a genuine posting

- take into account the temporary nature of the service provision.
- take into account the reality of establishment in the sending country (fight against letterbox company)

Check the respect of the core rights (remuneration, working time, health and safety at work…)

Check the worker's affiliation to social security

For that purpose inspectors may ask to the person of contact some documents provided by French labour law:

- pay check
- timesheet
- medical examination if needed
- work permit for certain third country nationals
- Etc…

Potential sanctions

Employers who fail to comply with posting rules (failure to comply with formalities, breaches of the "hard core") may be subject to **administrative sanctions (by the labour inspectorate)**: a fine of up to €4,000 per posted employee (€8,000 if repeated within two years), up to a total limit of €500,000.

Failure to provide an A1 certificate can amount to an **administrative sanction up to 4 075 €** per posted worker, which may be doubled in the event of a repeat offence, and re-affiliation to the French social security system with **payment of the eluded social contributions**.

Criminal sanctions (by a judge): failure by temporary employment agencies **to provide a** financial guarantee is punishable by a fine of €3,750.

Keep in mind that sanctions are graduated and proportionate (to the seriousness and frequency of the fraud, and the risk to employees)

Focus on the posting declaration portal SIPSI

- Portal created in 2016 to manage posting declarations.
- **Aimed at simplifying the declaration process as much as possible for businesses:** a multilingual tool (French, English, German, Italian, Spanish), features to reduce manual data entry (autocompletion, bulk declarations), etc.
- **Inspection monitoring portal: ability to target inspections to improve their effectiveness**. SIPSI is accessible to other regulatory bodies (social security, agriculture).
- Service well-received by businesses: overall satisfaction rating of 8/10.



Link: https://www.sipsi.travail.gouv.fr/auth/login

Useful information

General legal information on the Ministry of Labour website :
https://travail-emploi.gouv.fr/breve-il-distacco-dei-dipendenti-it (italian)

Multilingual information campaign for posted workers and their employers in the construction sector (available in French and English) : https://travail-emploi.gouv.fr/campagne-multilingue-dinformations-des-travailleurs-detaches-et-de-leurs-employeurs-dans-le-secteur-du-btp

Link to find the collective agreement: https://code.travail.gouv.fr/outils/convention-collective

Access to the portal to apply for the construction and public works card: https://portail.cartebtp.fr/authentification/login

Access to the portal to register an employee in France: Foreign companies service - Urssaf.fr

SIPSI
Link to the portal: https://www.sipsi.travail.gouv.fr/auth/login
FAQ SIPSI : https://www.sipsi.travail.gouv.fr/faq (italian)

Information about social security : Centre des Liaisons Européennes et Internationales de Sécurité Sociale

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