

**Employing a gardener in your French holiday home?
Think of the *Chèque emploi service***

It is common practice in the UK to casually employ a domestic worker paid by money changing hands.

You should, however, be aware that this is illegal in France where salaries and wages must be declared by both employer and employees and are subject to taxation and social security costs.

Furthermore, you should know that neither your personal insurance nor the casual employee's insurance would cover an accident in the house caused by your casual employee or in which he/she is hurt.

As there is a large amount of paperwork involved in legally employing an individual in France, even if this is only for a few hours a week, the French authorities have introduced the *Chèque emploi service* system.

The *Chèque emploi service*

The *Chèque emploi service* may be used for any "household tasks" (cleaning, baby sitting, gardening, etc.) but does not include employing au pairs.

It consists of a cheque book with a "social leaflet" to be filed with the National *Chèque emploi Service* Centre in Saint-Etienne who will calculate the relevant social security costs and deduct the amount from your bank account. (Filing can be done via Internet).

The cheque itself only has to show the employee's net salary increased by 10% corresponding to his/her paid holidays.

The *Chèque emploi service* exempts you from all employment formalities and from keeping payroll records. Signing a formal employment contract is not necessary unless more than 8 hours per week are worked. (It is recommended in practice).

Advantages

With the *Chèque emploi service* system in place, both yourself and your employees are acting legally and may fully benefit from the protection of the French *Sécurité Sociale* in case of accident at work.

You may also benefit from a tax allowance if you are a French tax resident.

Important note

Please note that the *Chèque emploi service* does not exempt the employer from complying with the other employment regulations of the French *Code du travail* (duration of work, paid holidays, minimum salary, dismissal procedure, etc.).

For further details, contact:

Patrick Delas delasp@russell-cooke.co.uk Direct line: +44 (0) 20 8394 6387 Direct fax: +44 (0) 20 8780 1679