

FOREIGN EMPLOYER WITH EMPLOYEES PHYSICALLY WORKING IN FRANCE

Is the employee a French tax resident ?

YES

NO

Is the employee affiliated to French social security system ?

Does a double tax treaty between France and the country of residence exist ?

NO

YES

YES

In accordance with article 13 of EC regulation 883/2004
AND
Employer established in the EU or in another State that has concluded an administrative assistance agreement with France.

Can we apply the temporary assignment clause (remuneration not paid nor supported by a French entity / work less than 183 days a year) ?

NO

YES

NO

YES

NO

Withholding tax via "DSN" Registration in France

Withholding tax debited directly from the employee's bank account by the tax authorities

Withholding tax via "PASRAU" Registration in France

No taxation in France

Withholding tax for non residents (specific scale) deducted by the employer and paid using 2494 form



Article 204 B of the French tax code



Article 204 C of the French tax code



Article 204 B of the French tax code



Article 182 A of the French tax code