

Hiring in France

Payroll & Compliance Checklist

A one-page checklist for foreign companies employing staff in France. Tick each step to stay compliant - from setup to monthly payroll.

1. Before you hire

- ☐ Choose your setup: a French entity (subsidiary/branch) OR register as a foreign employer with URSSAF - no French company required.
- ☐ If no entity: enrol (free) in the URSSAF foreign-firms scheme (TFE) to centralise your social formalities.
- ☐ Identify the applicable collective bargaining agreement (convention collective) for your sector.
- ☐ Budget the real cost: gross salary + employer charges (roughly up to +42%, less on lower salaries).

2. Setting up the employment

- ☐ Draft a compliant French employment contract (CDI or CDD), in line with the collective agreement.
- ☐ File the DPAE (pre-hire declaration) BEFORE the employee's start date.
- ☐ Register the employee for social security and pension (Agirc-Arrco).
- ☐ Set up the mandatory complementary health cover (mutuelle).

3. Running payroll every month

- ☐ Produce compliant payslips (correct rates and collective agreement).
- ☐ File the monthly DSN - by the 5th (50+ employees) or 15th (smaller companies) of the following month.
- ☐ Pay social contributions to URSSAF and the pension funds.
- ☐ Withhold income tax at source (prelevement a la source) at each employee's rate.

4. Ongoing obligations

- ☐ File event declarations (hires, sick leave, departures) within legal deadlines.
- ☐ Track legal changes (minimum wage, contribution rates, agreement updates).
- ☐ Keep GDPR-compliant records and secure data exchanges.
- ☐ Handle paid leave, absences and final pay correctly.

Rather have it handled for you?

Efficiency Paie runs French payroll end to end for foreign companies - payslips, DSN, HR administration - in English. 18+ years' experience.

stephanie.ouazana@efficiencypaie.fr | efficiencypaie.fr