



COUNTRY REPORT

FRANCE

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Introduction

France's Personal and Household Services (PHS) system counts to the most developed in the European Union. As the prevailing employment form in the sector is direct employment by families, public policies have been mainly directed towards employee professionalisation through training and certification and incentives to formalise undeclared employment relationships. With respect to the latter, several financial instruments have been developed in order to both simplify procedures and offer tax incentives for the registration of direct employment between individuals. In this field, the new tax incentive programme, that combines the deduction of the private employee's income tax and social security contributions from the employer with the simultaneous deduction of part of this sum (at present 50 per cent) from the employer's taxable income, represents the most promising instrument to reconcile employee and employer rights and obligations with the state's interest in regulation of the sector.



Factors supporting the growth and development of the field of PHS

A number of socio-demographic factors have favoured the development of the PHS sector (personal and household services) in recent years: the increase in activity of women, a birth rate that remains relatively high and the continuous ageing of the population.

Women's rate of labour market activity has been rising steadily since the mid-twentieth century, reaching 68 per cent in 2018 and is expected to grow further. Development in the care of young children, but also in PHS as such, allows women to better reconcile family life and professional life. Although birth numbers have been decreasing since 2010, the birth rate remains consistent (758,000 births in France in 2018, 1.87 children per woman)¹ and thus the requirements for the care of young children remain quite significant.²

Furthermore, the ageing of the population, due to longer life expectancy and the progression in age of those born during the baby boom between 1945 and 1975, is becoming increasingly important. 34 per cent of the French population was aged 60 or over in 2015, against 26 per cent in 1990.³ A trend that will continue in years to come: INSEE (the French National Institute of Statistics and Economic Studies) estimates in its latest population projections that the number of people aged 60 or over should increase by 6.5 million between 2015 and 2040 (+40 per cent). The increase will be particularly significant for those aged 80 or over (+78%).⁴

¹ Insee (2019a).

² Observatoire national de la petite enfance (2019).

³ Insee (2015).

⁴ Insee (2017).

The use of household employment or services increases with age, as does the risk of dependency. According to estimates made by the Observatory of Family Jobs, the number of “full-time equivalent” jobs for home-based support to individual employers aged 80 and over in France is expected to increase by 67,100 jobs by 2040.⁵ A draft bill defining a strategy and the programming of the necessary support in terms of dependence should be presented by the end of 2019 to face the significant issues resulting from the ageing of the population in the years to come. Dares (Directorate for animating research, studies and statistics) and France Stratégie made their own estimate in 2015.⁶ For these two organisations, between 2012 and 2022, 500,000 domestic worker and maternal assistant jobs will need to be filled. These jobs result both from the increase in home care needs, linked to the ageing of the population in particular (extension demand), and employee retirement (replacement demand).

This ageing of the population is also accompanied by a need to help “family carers”, who are overwhelmingly female carers. The physical and mental burden borne by carers, the impact on their professional and family life and on their health require in many cases the establishment of a right to respite that may involve the intervention of professionals at home.

As the needs for PHS services are growing, it is crucial to ensure that there is a framework in place that supports their formalised provision. France has implemented public policies to combat undeclared work through simplified declaration tools as well as tax deduction or incentive mechanisms. These actions have allowed a decrease in the volume of households not declaring their employee from 50 per cent in 1996 to 25 per cent in 2011, according to Dares.⁷ To support the necessary professionalisation of PHS, the social partners in the more specific “home-based employment” sector (which in France includes the majority of hours worked in the wider “PHS” sector) have set up targeted programmes for home-based employees. In 20 years, these have enabled 230,000 training courses and, in 2017 alone, 42,500 training courses were started.⁸ Substantial actions are also carried out by the actors who represent the service providers. Although employment by service providers is increasing,⁹ the sector does not seem to have overcome its lack of image and remains insufficiently attractive. Therefore, recruitment may prove difficult, thus raising the question of the volume of jobs that can be created in the coming years to meet needs.



Definition and development of PHS instruments

A legal definition of PHS exists in France. It stems from the “Borloo plan” of 2005, which aimed to significantly increase the number of domestic worker jobs (500,000 job creations expected).¹⁰ This definition, modified in 2010, designates a group of activities that makes

⁵ Lagandré/ Le Berre (2018).

⁶ France Stratégie/ DARES (2015).

⁷ Benoteau/ Goin (2014).

⁸ L’observatoire des emplois de la famille (2019).

⁹ DARES résultats, February 2017, N° 11.

¹⁰ Le Monde (2005).

social and tax advantages available. These activities include the activity of looking after children at home, care for the elderly or fragile or household management carried out at home or in its immediate environment.¹¹ There is a list of 26 such PHS activities including small gardening jobs, DIY, administrative and computer work, etc. (see Annex 1).

Beyond this tax and social definition of PHS activities, the singularity of the home employment sector was highlighted in the Employment Code in 2016. Article 7221-1 of the Employment Code now defines the individual employer as a citizen who “employs one or more employees in his or her private home [...] or close to it, without pursuing a profit-making purpose and in order to satisfy needs related to his or her personal life, especially his or her family life, excluding those related to his or her professional life”.

Maternal assistants of the individual employer, who are not part of the legal definition of personal services, belong to the Home Employment sector and fall within the European definition of PHS.

Several simplified employee declaration systems exist in France. Most of these systems allow for an online declaration and automatically calculate the salary to be paid and the social security contributions to be paid according to the exemptions to which employers, particularly individuals, may be entitled. For their part, employees declared by one of these systems will benefit from rights to health insurance, unemployment benefit, pensions, or even training.

The most prominent example is the **CESU declaration voucher** (chèque emploi service universel). This service enables payroll, a professional work contract and means of payment all together. Its simplicity of use aims to fight against undeclared jobs in employment between individuals (employment at home). The **pre-financed CESU** is a social voucher that acts as an instrument for PHS in France. Private or public employers, Social and Economic Committees, mutual insurances as well as welfare and pension institutions can buy these vouchers and subsequently obtain a tax deduction of up to 50,000€ per year provided that they give these vouchers to their employees or rightsholders. In this way, beneficiaries can receive up to 1,830€ of pre-financed CESU vouchers per year, to be used through a service provider, intermediary, made available or by direct employment by households. Pre-funded CESU vouchers can also be distributed by local authorities and social security organisations to the most vulnerable citizens. Nearly 900,000 people benefited from this type of pre-financed voucher in 2013 from their employer.¹²

Despite some changes at the discretion of governments, **tax benefits** have been the main instrument for users since the early 1990s. The employment of a home-based employee or the use of a personal service structure enables households to claim a tax credit of up to 50 per cent of the cost of PHS depending on the services listed in the Borloo plan (up to 12,000€ per year or 20,000€ for people with disabilities), regardless of the method of use.

Reduced VAT rates: structures that provide home-help services to elderly, dependent and/or persons with disabilities can benefit from a reduced VAT rate of 5.5 per cent rather than 20 per cent on the remainder of goods and services. Services that perform activities such as housekeeping, home childcare, and accompanying children away from home, etc. are subject to a reduced intermediate VAT rate of 10 per cent. The activities such as sign language

¹¹ Art. D. 7231-1, French Labour Code

¹² Ministère de l'Économie et des Finances (2013).

interpreter, written language transcribers or cued speech transliterators, etc. are subject to a full VAT rate of 20 per cent.¹³

Exemptions from social contributions: this instrument focuses on direct employers of PHS workers. Households with individuals experiencing a loss of independence or aged over 70 years are exempt from “employer” social security contributions for their direct employees. A flat rate reduction of 2€ per hour worked has been introduced for all other direct employers.

Various social benefits are paid by the public authorities and, by decreasing the remainder paid by beneficiaries, help to support job creation and development as the needs of the PHS sector increase. Thus, the personal autonomy allowance (APA) at home aims, among other things, to improve home-based care for elderly people experiencing loss of independence; the purpose of the disability compensation benefit (PCH) is to do the same for persons with disabilities; complementary care (CMG) can reduce the amount to be paid by families using childcare for their young children, etc.



Landscape of users

In 2011, 13.2 per cent of French households “outsourced”, through a declared channel, their PHS needs, that is around 3.8 million households.¹⁴ It is estimated that one in four French people uses home help in one way or another.¹⁵ The most distinctive characteristic of PHS users¹⁶ is their age: Dares¹⁷ estimates that in 2011, more than half of the households using PHS services in France were aged 70 years or older. Between the ages of 30 and 59, the rate of use was less than 10 per cent, rising sharply over the age of 70 to over 50 per cent among households over 80 years of age. Being in a dual-career household also increases the use (11 per cent of dual-career households use home employment), as well as the number of children in the household. Finally, according to the social category, the probability of use is higher for executives and those with a qualification, for those with a Bachelor’s degree or above. Thus, age and the socio-occupational category remain two decisive criteria in the use of paid external assistance declared in France (excluding the use of a maternal assistant).



Financing of the main instruments and associated prices

The main support measures for PHS are financed by the state (tax credit, reduced VAT rate, certain exemptions from contributions) and by social security, which contributes to the

¹³ Direction de l'information légale et administrative française (2019).

¹⁴ Benoteau/ Goin (2014).

¹⁵ Opinionway 2016.

¹⁶ Marbot (2008).

¹⁷ Benoteau/ Goin (2014).

financing of several services (especially for young children), without always being compensated by the state for the loss of revenue due to certain exemptions. The departments themselves are the main financing sources of social assistance services such as APA (independence social allowance) or PCH (disability compensation benefits), that allow families to finance all or part of their formal home-help for the elderly and/or persons with disabilities. While the APA is managed and distributed by the county councils, the upper limit for public aid is fixed at national level.

A Treasury study of 2016¹⁸ undertook a financial assessment for the public government institutions of policies supporting PHS. It concluded that support for household services in “everyday life” presents no or low cost to the state as it generates both revenues and expenses. On the other hand, the financial balance sheet is obviously negative for the support activities for vulnerable people, expenses (social benefits for the most part) being significant and without direct compensation.



Work arrangements

In France there are three forms of work arrangements in Personal and Household Services:

- **Direct employment** where the individual is the direct employer without intermediation: 50 per cent of hours remunerated for home services (excluding maternal assistants) were done so through direct employment in 2016.¹⁹
- The **intermediary method**: the individual, the employer of a worker, mandates an intermediary to help him or her with recruitment and performing certain administrative tasks. In 2016, it represented 6 per cent of all PHS hours.
- The **provider method**, in which the personal services organisation employs the person to provide a home-based service to individuals. In 2016, it represented 44 per cent of all declared PHS hours.

Of the 3.4 million individual employers, including those using an intermediary, 31 per cent were classified as “vulnerable” by social security (APA recipients, 70 years and older, beneficiaries of other exemptions, particularly for disability), 31 per cent employed a maternal assistant and 4 per cent a home childcare provider according to Acoess in 2017.

Employees often work part time. Thus, 92 per cent of the workers from the individual employer branch worked less than full time in the 2nd quarter of 2017.

¹⁸ Lebrun/ Fournia (2016).

¹⁹ Kulanthaivelu (2018).



Landscape of intermediaries and quality management

Intermediaries or organisations providing services can take on many forms in France: associations, businesses, micro-enterprises (one person working alone for him/herself), public organisations. The micro-enterprise status was created in 2009 and this represents 1 per cent of the hourly volume of work in the PHS sector.²⁰

Quality criteria can be laid down in the specifications that have to be respected by the service providers and participants (authorisation and approval). Organisations can also indicate that the services provided are of high quality due to certifications. There are many quality labels for the structures (e.g. SGS Qualicert, Afnor, Bureau Veritas, Cap'Handéo-SAP Qualimandat for intermediary structures). There is also a national charter NOVA DGE that the organisations can adhere to, which allows them to benefit from tools in order to engage in a quality approach.

For the structures covered by the authorisation and approval process, it is compulsory for employees to have a diploma. This is also the case for structures covered by the collective agreement of the sector and those covered by home help. Diplomas or qualifications are required to operate, particularly with regard to vulnerable people.²¹ Maternal assistants must be approved before they can look after children. For this, they have to follow prior training of 120 hours.²²



Landscape of employees and degree of professionalisation

According to Dares, the personal services sector (in its legal definition in French, so excluding maternal assistants) employed 1.3 million people in France in the second quarter of 2016.²³ Among them, almost 900,000 were employed by an individual employer and 420,000 worked for a service provider. Annually, the number of employees of individual employers (excluding maternal assistants) is significantly higher (1.1 million employees).²⁴ Maternal assistants who are part of the PHS sector (without being part of personal services in the Borloo law definition) were numbered at 327,000 in 2016.²⁵ In 2017, 1.1 million home-based employees and 316,200 maternal assistants were counted.²⁶

²⁰ Kulanthaivelu (2018).

²¹ For vulnerable people see Legifrance (2018a).

²² Article D421-44 of the Social Work and Family Code.

²³ Kulanthaivelu (2018).

²⁴ L'observatoire des emplois de la famille (2018a).

²⁵ L'observatoire des emplois de la famille (2018b).

²⁶ L'observatoire des emplois de la famille (2019).

The large majority of employees are women (87 per cent in 2015), mostly older women with an average age of 46 years as compared to 41 years for the overall active population (unemployed or employed). Employees born overseas were overrepresented in the field and make up almost 15 per cent of all employees. Given that this data represents registered employees, the actual proportion is higher, considering the participation of undeclared migrant workers in the personal services sector. 43 per cent of employees had a college level diploma in 2015, against only 17 per cent of all workers in France.²⁷

However, it is possible to get training with various degrees (such as state diplomas, branch titles or certificates on more specific subjects) and for multiple levels of qualifications (from CAP-BEP level vocational diploma up to Master's degree). Criteria on the professionalisation of employees can also be included in the specifications to be respected by the providers.

Employees often do not have high level diplomas (43 per cent of employees in the PHS sector had their secondary school diploma or lower in 2015).²⁸ Nevertheless, the professional organisations, especially those of the employees working for an individual employer (with the Institute of Engineering and IPERIA label), have set up a continuous training and certification programme that has been operating for 20 years and is increasingly popular both with persons already in employment and with jobseekers.²⁹

This is also the first field that uses Acquired Experience Validation (VAE). In addition, quality labels in the specifications give incentives to improve the level of qualification or experience of employees.



Wages

In 2019, the level I scale gross minimum wage for organisation workers was 9.88 and 9.94 for level III workers.³⁰ The new salary scale (as of 1 September 2019) applying to employees included in the scope of the national collective agreement for employees employed by private households defines the following standard minimum hourly wages: from 10.13€ gross for level I to 11.33€ gross for level VI.

However, employees would work more hours when working through a service provider, which would allow them to earn a higher average salary (on average 5,247€ net per year for employees working exclusively for individual employers, compared to 7,807€ through providers, both of which can be combined at least partially). Indeed, nearly half of employees work either for both a provider and individual employers at one time, or outside the scope of the PHS sector, to increase their income.

²⁷ Kulanthaivelu/ Thiérus (2018).

²⁸ Kulanthaivelu/ Thiérus (2018).

²⁹ L'observatoire des emplois de la famille (2019).

³⁰ See minimum wage scale, Legifrance (2018b).



Social dialogue in the field of PHS

The social dialogue in France is organised around professional branches, in which collective agreements are signed which complete the provisions of employment law.

The field is covered by at least four different branches: the branch of those employed by an individual employer³¹ (i.e. care assistants, family employee, childminder at home; they can be employed directly or through an intermediary), that of maternal assistants of an individual employer, the branch of domestic work³² (essentially workers employed by service providers, not-for-profit associations) and the branch of private businesses offering personal services (providers, intermediaries).³³

Three employee unions are present in each of the branches: the CGT, FO and the CFDT. These are the three main trade unions in France, including all sectors. Other unions are present in certain branches alone (UNSA, CFTC notably).³⁴ Four unions are representative in the branch of maternal assistants of individual employers: two are inter-professional and also represent the other branch of employees of individual employers mentioned above (CGT, UNSA) while the two other unions only deal with maternal assistants (CSAFAM, SPAMAF).

As far as organisations representing employers are concerned, there is USB-Domicile (which itself groups together several employer federations - UNA, ADMR, FNAAFP / CSF or Adessadomicile) for the domestic work branch. For the personal services businesses branch, four organisations represent employers: in descending order of importance they are the FESP/SESP, the Fédésap, the Synerpa and the FFEC.³⁵ Three of these organisations are affiliated to Medef (the largest inter-professional federation of businesses), the fourth organisation being affiliated with the CPME (second largest federation of businesses).

FEPEM is the only professional organisation representing home employers. For the two branches concerning individual employers, workers employed by individual employers and maternal assistants working for individual employers, the social dialogue is very active. In 2018 agreements were signed to continue the structuring of vocational training, to start testing an occupational health monitoring system including telemedicine and to develop a social dialogue in the regions thanks to territorial joint committees.³⁶

France has not yet ratified the ILO Convention 189.³⁷

³¹ Legifrance (1999).

³² Legifrance (2010).

³³ Legifrance (2012).

³⁴ Ministère du Travail (2019a).

³⁵ Ibid.

³⁶ L'observatoire des emplois de la famille (2019).

³⁷ See ILO (2011).



Policy Process

The state remains the main actor in governing the various tools promoting the sector. The methods of tax credit, VAT and social exemptions are the responsibility of the Minister for the Economy and Finance or the Minister of Public Action and Accounts. Specific benefits (to accompany loss of independence, disability or care of young children) are the responsibility of the Minister of Health and Social Affairs. The management of simplified declaration systems are the responsibility of Acof, which is the administration that centralises the recovery of social security contributions, subordinated to the Minister of Health and Social Affairs.

However, the use of these instruments is sometimes limited by other elements. In this way, home-based care arrangements for dependent or persons with disabilities through social services remain the responsibility of the departments, even if the framework is defined at the national level. The hourly operation rates reimbursed with these services vary greatly depending on the departments, irrespective of the work arrangements.³⁸

Departmental councils also issue authorisations to service providers to practice with certain individuals, subject to meeting specifications. This is a gauge of quality as it defines performance criteria. The state also issues approvals for some activities that are distinct from those covered by the authorisations.

The departments manage the procedure for approving maternal assistants and ensuring their follow-up.

The development of employment in the PHS sector is supported by public policies through tax and social aid. Until the 1980s, state intervention was essentially a form of social intervention: the state's commitment was towards vulnerable individuals, whose home support was mainly managed by provider associations. The state's commitment took on a new form from the second half of the 1980s. Now, it focuses on an "employment policy" approach by opening the field to employment between individuals and "competition" between several operating methods.

In concrete terms, this translates into an initial period of encouraging the development of direct employment, from the end of the 1980s to the mid-1990s, through a series of measures that will contribute to making the individual employer sector, i.e. both direct employment and employment through intermediaries, the most common form of employment in the field of supporting the needs of people at home, one section of this growth being attributable to the removal of part of the activity from undeclared work. It is particularly necessary to think about:

- The creation of the system of exemption from employer social charges for persons over 70 years of age (1987),
- The creation of an allowance for childcare at home (garde d'enfant à domicile: GED 1987),

³⁸ Desjeux (2018).

- The creation of a tax reduction for individual employers (1991).

In 1991, the tax reduction for home-based employment of an employee was created. It is primarily aimed at individual employers and clients of service providers, before being extended to clients in the for-profit sector in 1996. This tax reduction was then converted into a two-step tax credit (2007 and 2017), which notably widens the benefit of this tax benefit to non-taxable households.³⁹



Commonalities across countries

The French social model is quite protective because of a developed social security system that covers various “risks” for the employee (illness, retirement, occupational accidents and diseases, family). There is also a system of unemployment insurance, managed by the social partners. Just like in Germany, social rights are obtained by social contributions, deducted from wages. Employment plays a central role in accessing many benefits.

As in many European countries, there is a minimum wage for minimum wage employees (1,200€ net per month for a full-time equivalent, once the employee's contributions have been deducted).



Previous Instruments

In 2007, the 50 per cent tax reduction for home-based employment or the use of a provider of home services was converted into a tax credit for active households, concerning people in employment or looking for work. The tax credit allowed a greater number of people to benefit from this advantage, particularly in the case of a household whose tax-deductible amount will be greater than the amount of the taxes. Ten years later, in 2017, the tax credit was generalised to all households, therefore, also to retired households.

Another important change is the abolition of the “flat-rate declaration” in 2013 in metropolitan France for individual employers. The flat-rate declaration was to pay social security contributions only at minimum wage level even if the real salary paid was higher, whereas social contributions are usually proportional to the real wage. The flat-rate declaration thus made it possible to have a lower cost for the employers, but to the detriment of the social protection of the employees, because everyone contributed less. The flat-rate declaration was replaced by a standard hourly deduction of social contributions (0.75€ per hour and then 2€ in 2015) for individual employers. Service provider structures benefit from other social contribution relief schemes.

³⁹ Benoteau/ Goin (2014).



Promising practices

For individual employers, the introduction of tax at source will be accompanied by an “all-in-one” system in 2020 (optional) already named CESU+ (and Pajemploi+): individual employers will then only have to declare the employee, the number of hours worked and the hourly rate, to the simplified declaration measure chosen. This automatically calculates the different parts of remuneration, taking into account the services that individual employers could benefit from immediately. It will then be able to deduct the amount due from the account of the individual employer before redistributing it between the employee (net remuneration), the social contributions collection agency and the tax authorities.

In addition to this “all-in-one” measure, the government set up a 60 per cent advance of the tax credit benefit in January of the year and is currently thinking about making the tax credit declaration “contemporary”, following the introduction of the tax at source. This would mean that households could avoid waiting 12 to 18 months to benefit from the 50 per cent tax credit as it is the case currently.

The generalised tax credit for all households has become the common measure that makes it possible to define the PHS field, whatever the operating method. The other tax and social measures are applied by type of intervention or intervener, while social allowances complement the assistance provided by the state by categories of beneficiary public.

The French government confirmed, at the beginning of September 2019, that it wishes to make the tax credit “contemporary”:

- At the same time as he or she makes a declaration, the individual employer will deduct the employee's tax “at source”,
- Simultaneously, he or she will benefit from the credit on his or her own tax,
- Which will immediately reduce its withdrawal.

This is a major step for:

- Completing the social and tax status of individuals who are employers at home,
- Consolidating the right of the employer to respond to (“care” and “non-care”) life needs that are not commercial,
- Compensating, in real time, for the fact that the individual employer does not deduct payroll from the pre-tax employment.

The additional social protection specific to employees of individual employers is unified in a single pension fund, provident and mutual (IRCEM), the social contributions are called directly and in one go by Acof (“indirect call”).

Appendix 1: List of PHS activities defined in French labour code (Article D7231-1)



Areas	Activities
Family services	<ul style="list-style-type: none"> - child minding (children below the age of 3 and children above the age of 3) - childcare outside the home (children below the age of 3 and children above the age of 3) - transport assistance for children - school help - lessons - IT assistance - administrative assistance
Home services	<ul style="list-style-type: none"> - housework/ironing - gardening - small repair works - preparing meals (including doing the shopping) - delivering meals - delivering ironed clothes - delivering the shopping - home maintenance and watch - putting in touch
Services for the elderly, dependents and the persons with disabilities	<ul style="list-style-type: none"> - assistance for the elderly people (except medical care) - assistance for the elderly people (such as sign language interpreter) - nursing - beauty care - pet care and walks - tele and video assistance - minding mobility and transport assistance - driving the beneficiary's vehicle - transport/assistance outside the home

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