

# The French CESU, an instrument that simplifies home employment

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# What do we call Cesu ?



A simple system designed by Urssaf\* to **facilitate the legal recognition and payment of PHS workers by households.**

*\*Unions for the collection of National Social Security and Family Benefit Contributions*

## Some figures about Cesu



An average of 595 081 declared employees each month

1 910 502 employers using it

More than 19 million declarations (85% online).

# Which services are covered by the cesu?

## In the household

- Domestic work: cleaning, laundry, ironing
- After-school help
- Odd jobs: repair and maintenance
- Baby-sitting
- Assistance to vulnerable people
- Preparation of meals

## Outside of the premises of the household

- Shopping
- Collection, cleaning and delivery of laundry
- Transporting persons having difficulties with mobility

# The benefits for the employer

- **No pay slip to be drawn up.**
- No calculation of contributions and paid holidays.
- **Declaration in a few clics.**
- Employee covered in case of accident at work.
- Simplified hiring procedures.
- **Exemptions from employer contributions.**
- **A 50% tax credit** applied to the expenses incurred.
- The easy management of withholding taxes.

# The benefits for the employees

- A guarantee of **social rights**.
- Social and financial **protection in case of accident at work**.
- A guarantee to **be declared and to increase one's retirement capital**.
- Simplification of **withholding taxes for the wages**.

## An 100% digital offer

### **The employer is allowed to:**

- Report a work relationship at any time.
- Modify his personal details.
- Report some salary supplements.
- Easily change his declaration.
- Activate Cesu +.

### **The employee can:**

- Check, save and print his pay slips. Access to his monthly wage and annual tax summaries.
- Change his personal details easily.
- Activate Cesu +.

## How much does it cost?

Pierre works **10 hours a month** at Christine's place.

- He earns **14 € net per hour** (10% paid holidays included)
- **Net salary earned by Pierre: 140 €**

Christine officially pays Pierre **140 € net**.

- 95,56 € for social contributions
- She benefits from a **50% tax credit** applied to the expenses incurred.
- **Real cost for Christine: 117, 78 €**

## It becomes even faster and easier with cesu+

Employers and employees can choose **to entrust Cesu with the entire remuneration process free of charge by activating the Cesu +.**

- Declaration of the employee's wage by the employer.
- The employer is deducted from the amount of the declared salary.
- The employee receives the remuneration by bank transfer to his or her bank account.

Cesu is **responsible for deducting and transferring withholding taxes to** the tax administration.

**Thank you.**

