

The conference

European Mobility:

tax and social administration

PRESENTATION

The development of international exchanges leads to increased employee mobility, as a result situations of secondment and expatriation within the European Union in particular, are increasing in frequency. Secondment and expatriation raise a number of questions, mainly social and fiscal. In so far as concerns secondment, although the aim of

the States is to facilitate it, to promote exchanges, Governments and the European Union are engaged in fighting secondment fraud, which leads to "social dumping" with effects that are detrimental to national economies. The aim therefore is to envisage the social and tax aspects of these points (secondment and expatriation from or to France).

INTERESTS & OBJECTIVES

- Differentiate between secondment and expatriation situations
- Envisage the situation of the employees sent by a French company within the EU, differentiating between secondment and expatriation situations
- Envisage the situation of EU employees coming to work in France, depending on whether the employee is hired by the French company in question or has been seconded to provide services

POINTS DISCUSSED

- How to differentiate between secondment and expatriation situations?
- Which type of contract is the most appropriate - secondment, expatriation or a local work contract?
- What is the situation of an employee abroad in view of the collective status - is the French collective convention applied? does the employee benefit from profit sharing and incentive schemes? is he included in the workforce? etc.
- In which country do the seconded and expatriate employees pay their contributions - in the host country and/or in France?
- Which tax regime is applicable to the employee and how to avoid double taxation?
- What are the tax consequences of secondment for the company?
- What are the obligations of EU companies that second employees to France to provide services?
- What measures are taken to combat social dumping?

SPEAKERS



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