



# GLOBAL BENEFIT ASSOCIATES (FRANCE)

The simplest way to do business in France – the stand alone representative office

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**WHAT TYPE OF BUSINESS?** Any business

**TYPICAL TYPE OF STAFF?** Marketing, Sales, Support

**TYPICAL NUMBER OF EMPLOYEES?** 1 to 5

**OFFICE IN FRANCE?** None necessary

## LEGAL ADMINISTRATION

VAT REGISTRATION No

VAT RETURN No

CORPORATION TAX No

LEGAL ISSUES Employees represent the company in France

## EMPLOYEE ADMINISTRATION

PAYROLL French payroll administration typically using a third party administrator

ACCOUNTING Payroll and expenses entries are forwarded each month to and incorporated in Corporate accounts

RESPONSIBILITY ISSUES Payroll provider/broker edits statutory social returns and send them to corporate administration for processing and organize payments

**SOCIAL BENEFITS** Registration with French social security is mandatory. Corporate is automatically registered when registration with social security is completed. Benefits & costs are those applying to all employees in France

**COMPANY SPONSORED BENEFITS** Standalone representative offices are subject to the French labor legislation and the collective bargaining agreement that applies to the industry

GROUP INSURANCE Collective bargaining agreements and customary practice require that the employee be covered for death, short and long term disability, health.

INSURANCE PROVIDERS Limited choice due to insurance regulations issues. An appointed carrier offers coverage imposed by regulation. Some independent insurance companies offer full coverage at competitive costs but this is not widely spread and might not be available in the future.

**CONCLUSION** As a start, a standalone representative office may be an adequate situation. However the approach should be reviewed as the company expands so that it can benefit from legislation, flexibility and competitive costs.