

Remain in France Together

Bitesize Guide



Working Across Borders

This guide is a brief introduction to the various types of cross border working.

RIFT also runs a special interest group [Working Across Borders](#)¹ focused on ensuring that, post Brexit, UK citizens living in France understand their rights, obligations and options as cross-border workers.

What is a Frontier worker?

The European Union (EU) definition of a [cross-border worker](#)², or [frontier worker](#)² (known as a *frontalier* in French) specifies that the workers return to their country of residence on a nightly or weekly basis.

This definition is very specific and limited when looking at real working patterns. As the definition is used for all EU member nations' workers to assess eligibility to benefit from coordinated social security systems, it is unlikely to change in the ongoing EU/UK discussions.

Why does this matter?

Under the Withdrawal Agreement (WA), those EU defined cross-border workers will, at the end of the transition, continue to benefit from coordinating social security systems between their country of work and their country of residence.

In future, it may be more difficult for UK nationals resident in France, to take up cross-border jobs in other EU states.

Healthcare for Frontier workers

For workers covered by the WA, social security contributions in the country of work will continue to support healthcare costs for the worker and dependants, contribute to pensions, and will allow unemployment benefit to be claimed (if ever required) from the country of residence.

These are called exportable benefits and entitlement to them is represented by the S1 document, which in turn enables the application for a French *carte vitale* to cover state healthcare.

If you are working in the UK and living in France, or considering doing so, discuss your eligibility for the S1 by telephone with HMRC on 0044 191 203 7010

If you are living in France and working in a different EU country, usually the social security institution in your country of work is responsible for issuing the S1.

The EU website has more information about [social security](#)³ cover when working across border.



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What about tax?

As a worker in the UK but resident in France, due to the bilateral tax agreement (which is unaffected by Brexit), you will continue to pay tax on your earnings in the UK and declare global earnings in France each year.

Resident in France, but working in another EU country? The rules on taxation are not covered by an EU community rule and are the results of negotiations between two individual member states. Therefore, you may find that tax is payable in the country of work, or of residence, or in both countries.

The EU website has more information about [double taxation](#)⁴ when working across borders:

Frontier workers' permit

Article 26 of the Withdrawal Agreement says, 'The State of work may require Union citizens and United Kingdom nationals who have rights as frontier workers under this Title to apply for a document certifying that they have such rights under this Title. Such Union citizens and United Kingdom nationals shall have the right to be issued with such a document.'

We have no further information on the permits as yet.

Other working patterns

Many of our members' working patterns do not fit into the neat outlines of the EU definition of a cross border/ frontier worker.

UK nationals who return to the UK to work, but who have more periodic working patterns, should, however, still be able to maintain legal residence in France and have

their healthcare funded on the basis of their contributions paid in the UK after the end of the transition period.

What is a posted worker?

The EU facilitates workers undertaking temporary assignments in other member states by means of specific arrangements for posted workers. You can find out more about [posted workers](#)⁵ on the EU website.

Under certain conditions a worker can be sent on a secondment or posting to another EU member state e.g. to work in a different branch of the same company or provide a temporary service to customers there. The posting can last up to 24 months and during this time the worker continues to pay tax and social security contributions in their home state.

The UK's withdrawal from the EU means that UK firms will no longer be able to post workers to France after the end of the transition period. UK nationals legally resident in France and working for French companies, can however still be sent to work in another EU state as a posted worker.

Can I work remotely for a UK employer?

It is possible to undertake remote working for a UK employer while resident in France. Your employer will need to register with the French authorities and both employer and employee social security contributions must be paid in France along with your income tax.

RIFT has a separate bitesize guide on remote working that takes you step-by-step through the process.



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References

The following links all point to official information sources:

1. RIFT Working Across Borders group on Facebook
<https://www.facebook.com/groups/616138682521015/>
2. The European Union (EU) definitions of a cross border worker
https://ec.europa.eu/home-affairs/what-we-do/networks/european_migration_network/glossary_search/cross-border-worker_en
or frontier worker
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3. EU information about social security cover when working across borders
https://europa.eu/youreurope/citizens/work/unemployment-and-benefits/country-coverage/index_en.htm#shortcut-5
4. EU information about Double Taxation
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5. EU information about Posted Workers
https://europa.eu/youreurope/citizens/work/work-abroad/posted-workers/index_en.htm
6. The Withdrawal Agreement
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/840655/Agreement_on_the_withdrawal_of_the_United_Kingdom_of_Great_Britain_and_Northern_Ireland_from_the_European_Union_and_the_European_Atomic_Energy_Community.pdf?fbclid=IwAR2RfRrxVxpxzTr8rY6tCEkEnFbGvW6JTnXPUL8S8AkWQJRUuSeseXzNX4w

Disclaimer

This is one of a series of guides and information sheets produced by Remain in France Together (RIFT). RIFT is a statutory association governed by French law and managed and run by volunteers. It exists to uphold the rights of British citizens living in, or moving to, France affected by the UK withdrawal from the EU.

The information is for general guidance and does not constitute legal advice. It is offered free for personal, non-commercial use.

The main source of information to keep up-to-date with developments in citizens' rights is our website <https://www.remaininfrance.fr/>

When using our printed guides, you should check the website to make sure that you have the latest version.

Original author/date: Julie Hall, May 2020.

This guide was last updated: July 2020.



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