

Remain in France Together

Bitesize Guide



Workers entitled to an S1 from the UK

This guide tells you when you are entitled to an S1 form to have your state health cover in France paid for on the basis of your UK national insurance contributions.

The important word here is 'workers'. Early retirees are no longer entitled to the 'residual S1'(that ended in 2014).

Remote workers

If you are working remotely in France for a UK employer both you and the employer should be making social security contributions in France and your healthcare is via the French system. See the bite-size guide to remote working in the RIFT Working Across Borders group for more information on this topic.

Posted workers

If you are working for a UK employer (and making compulsory NI contributions) and are on a temporary secondment to France, you are a 'posted worker' and entitled to an S1 from the UK. Your status should be declared using an [A1¹](#) form to declare your status.

This is an EU status intended for temporary assignments only and applies for a maximum of 2 years. Article 12 Regulation (EC) No [883/2004²](#).

If you are planning on moving permanently to France, regularising your tax affairs and applying for a carte de séjour etc do not use this as a cheap/easy alternative to doing things properly. You will get caught out. See [FAQs³](#) from EU website for more on this topic.

Posted workers are outside the scope of the Withdrawal Agreement and the WA does not confer any entitlement to posted workers to remain in the host State after the end of the transition period.

The French government [Brexit website](#) states: 'If you already have an A1 form attesting to your situation, it will remain valid for the period indicated on the form.' This is at odds with the EU statement and RIFT is seeking further clarification on this.

The UK government has indicated that it will try to negotiate a new status of 'detached worker'. This guide will be updated if there is any update to report.

Frontier workers

You meet the formal a definition of a frontier worker if you are permanently resident in France and work in the UK (making compulsory NI contributions) returning home to France either daily or weekly. In this instance you are entitled to an S1 from the UK.



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Flight/cabin crew and people working at sea *may* be eligible for an S1 but this is not guaranteed and you are advised to contact HMRC.

If you have an S1 as a frontier worker, you will also be entitled to a French carte vitale and you can obtain healthcare treatment in either France or the UK.

S1 for dependents

If you have an S1 as a frontier worker, you will also be entitled to a French carte vitale and you can obtain healthcare treatment in either France or the UK.

Note, however, that the UK is one of only a few countries where your dependents do not have exactly the same rights as you (the others are Denmark, Estonia, Finland, Hungary, Ireland, Italy, Lithuania, Spain, Sweden, & the Netherlands although some of these are moving to guarantee such rights so check for the most up-to-date information if you are affected).

Your dependents will be able to get a French carte vitale but will only be able to access emergency medical care in the UK. See [FAQs³](#) from EU website for more on this topic.

Working periodically in the UK

We are aware that many people may work only in the UK but follow a working pattern that does not meet the strict legal definition of frontier worker e.g. teaching staff working term time and others who do blocks of work in the UK. The need to protect the status and rights of these people is something that RIFT is raising with the relevant authorities.

If you are only working in the UK, and you are subject to compulsory NI contributions, then you ought to be entitled to an S1 and HMRC has confirmed this to RIFT. However, the fact that you do not meet the legal definition of a frontier worker means that you will not necessarily get one without much to-ing and fro-ing.

HMRC has been known to put the onus back on the French administration to decide which is your competent state for social security purposes. The RIFT admin team is collecting evidence about people who have been granted/refused S1s in similar circumstances so please get in touch if you are affected.

As a legal resident in France you will however be entitled to healthcare under the universal PUMa scheme.

Frontier working from 2021

If you are resident in France and a frontier worker in the UK before the end of the transition period, under the terms of the WA the UK will continue to reimburse France for expenses related to state healthcare while you remain resident in France.

You will be able to request some form of document from your state of work (the UK) certifying that you are a frontier worker. We do not yet know any further details about such certificates or what form any replacement for the S1 may take.



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What if you are paying voluntary NI contributions?

You may be employed or self-employed in France and still paying voluntary NI contributions in the UK. This is allowed for in Article 14 Regulation (EC) No [883/2004](#)² and covers you for pension benefits but does not confer any healthcare rights (except possibly in the case of invalidity).

UK state pensioners

Most people in receipt of a UK state pension should be entitled to an S1 but there are exceptions.

If you are also still employed, or self-employed, in France then France will be your 'competent state' for social security.

UK and French pensions

If you receive a pension from both the UK and France the situation is a little more complicated:

Article 23 of the Regulation (EC) No [883/2004](#)² states that if you receive a pension from two or more member states, and are resident in one of those states, it is your state of residence that is responsible for your healthcare.

To take a worked example provided by one of our group members:

AN Other worked in UK for 25 years, then in France for 15 years, then worked another 5 years in the UK.

AN Other is now retired and resident in France and receives a pension from both France & the UK.

In this case France is his responsible state and he is not entitled to an S1. Had he chosen to retire to Spain (or any other EU state) instead, he would have been entitled to an S1 because the UK is that state where he worked and contributed for the longest period.



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References

The following links all point to official information sources:

1. National Insurance: apply for a portable document A1/E101 if self-employed in European Economic Area (CA3837)
<https://www.gov.uk/government/publications/national-insurance-application-for-form-e101-if-self-employed-in-european-economic-area-ca3837>
2. Regulation (EC) NO 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems
<https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32004R0883&from=EN>
3. FAQs - Social security cover abroad
https://europa.eu/youreurope/citizens/work/unemployment-and-benefits/country-coverage/faq/index_en.htm
4. French government Brexit website
<https://brexit.gouv.fr/sites/brexit/accueil/vous-etes-britannique-en/conditions-d-emploi.html>

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.

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