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Can an individual employer pay his or her employee with a pre-funded Cesu?

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One Cesu () prefunded is a means of payment that allows you to pay all or part of an employee's salary at home. The employer must report the remuneration paid to the Urssaf Cesu (or CNCesu) service.

Yes, an individual employer can pay his employee with a Cesu () prefunded. To use this method of payment, the employer must have the employee's agreement.

What is a pre-funded Cesu?

One Cesu () Prefunded (or Cesu) is a payment document with a defined amount.

It is presented as a cheque book.

It allows the employee to be paid in whole or in part.

How do I get a pre-funded Cesu?

You can get titles Cesu () pre-funded with your employer (private or public) if the employer offers it to its staff.

Pre-funded Cesu certificates can also be issued to their beneficiaries by social benefit funders. Examples:

- Departmental Councils
- Communal Centres for Social Action (CCAS)
- Family Allowance or Health Insurance Fund
- Mutual
- Supplementary pension funds

They are issued by authorised organisations (Edenred France, Le Chèque Domicieux, Domiserve - La Banque Postale, Natixis Intertitles, Sodexo Pass France).

What activities can be paid for with a pre-funded Cesu?

One Cesu () prefunded can be used for pay employee (<https://www.service-public.fr/particuliers/vosdroits/F142?lang=en>) who engages in any of the following activities:

- Home maintenance, small gardening works and small DIY works
- School support or home courses
- Childcare

- Aesthetic care at home for dependents
- Preparing meals at home (including time spent at shopping)
- Delivery of meals and home shopping and collection and delivery of ironed laundry
- IT and administrative support at home
- Pet treatments and walks for the dependent
- Maintenance, maintenance and vigilance
- Tele-Assist and Video-Assist
- Sign language interpreter, writing technician and full spoken language encoder
- Provision of the driving service of the personal vehicle of any person who has a temporary disability or of the elderly, disabled or chronically ill
- Accompaniment of any person with a temporary disability or of an elderly, disabled or chronically ill person when travelling outside their home
- Assistance in the daily activities of life or assistance in social integration for the elderly, disabled or chronically ill who need such benefits at home
- Personal assistance at home to families in distress and to any person with temporary invalidity (excluding medical care)
- Accompaniment of children in their movement outside their home

One Cesu () pre-funded can be used by an individual employer to pay a mother's assistant or a host of a local community (nursery, day-care centre, etc.).

► **FYI** : an individual pay a provider with pre-funded Cesu (<https://www.service-public.fr/particuliers/vosdroits/F843?lang=en>) whether the activity depends on the personal services sector.

How does the employee get paid a pre-funded Cesu?

If the employee agrees to be paid in pre-funded Cesu, he/she cashes Cesu through the Cesu Reimbursement Centre (CRCesu).

↻ Affiliation with the esu redemption centre and redemption of esu securities

Cesu Reimbursement Centre

Go to
online service ↗
(<https://www.cr-cesu.fr/Se-faire-rembourser-Home/comment-se-faire-rembourser.html>)

The CESU title has effective date (<https://www.service-public.fr/particuliers/vosdroits/F18675?lang=en>).

► **FYI** : if the amount of the Cesu securities is not sufficient to cover the entire salary, the employer must supplement it by any other means of payment at his convenience.

Statute and miscellaneous references

- Labour Code: Articles L1271-1 to L1271-8 ↗ (https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006072050/LEGISCTA000006189478/)
Pre-funded Cesu utilisation
- Circular Letter Urssaf No. 2006-053 of 14 March 2006 concerning the universal employment service check (PDF - 0) ↗ (https://www.urssaf.fr/portail/files/live/sites/urssaf/files/Lettres_circulaires/2006/ref_lc2006-053.pdf)
- National Collective Agreement for Individual Employers and Home Employment of March 15, 2021 ↗ (https://www.legifrance.gouv.fr/conv_coll/id/KALITEXT000043941642)

Online services and forms

- Affiliation with the esu redemption centre and redemption of esu securities (<https://www.service-public.fr/particuliers/vosdroits/R1235?lang=en>)
Online service
- Join Universal Service Employment Check (Uesc) (<https://www.service-public.fr/particuliers/vosdroits/R2358?lang=en>)
Online service

For more information, please contact

- Cesu Reimbursement Centre Site ↗ (<http://www.cr-cesu.fr/>)
Cesu Reimbursement Centre
- Cesu Site ↗ (<https://www.cesu.urssaf.fr/info/accueil.html>)
Urssaf
- Urssaf service Pajemploi ↗ (<http://www.pajemploi.urssaf.fr>)
Urssaf National Fund (ex Acofos)
- Official site of the individual employer and employee ↗ (<http://www.net-particulier.fr>)
Urssaf National Fund (ex Acofos)
- Personal Services Site ↗ (<https://www.servicessalapersonne.gouv.fr/>)
Ministry of Finance
- Cesu Website for State Civil Service Officers ↗ (<http://www.cesu-fonctionpublique.fr/>)
Ministry of Public Service
- Pre-funded Cesu titles ↗ (<https://www.cr-cesu.fr/Les-titres-CESU-Home/les-titres-cesu.html>)
Cesu Reimbursement Centre
- Cesu: questions of the moment ↗ (<https://www.cesu.urssaf.fr/info/accueil/question-du-moment.html>)
Urssaf