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English

## Home Seller

Verified 01 janvier 2020 - Directorate of Legal and Administrative Information (Prime Minister), Ministry of Economy

Home seller activity is defined as the sale of products or services through direct marketing to individuals, which excludes telephone or remote marketing, as well as multi-card VRP activity. It is subject to specific regulations. The home seller may have different statuses.

### Regulated activity

The home walker, called *door*, and the sale in meetings consists in offering the consumer to subscribe to a contract of sale, rental or the provision of services, outside a room dedicated to the sale.

The walkout shall be subject to protective regulation (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23224?lang=en>) on the content of the contract and the withdrawal periods.

### Social system

There are 3 possible social statutes for the home seller:

- self-employed person (VDI), registered in the RCS () or in the Special Register of Commercial Agents (SFCR), under the Self-Employed Workers (SNE) scheme, which is subject to the SFCR,
- the self-employed person, who is not registered in the RCS or the RSAC, and thus considered to be an employee for the purposes of social security law, is covered by the general social security system,
- the employee of a company, bound to his employer by an employment contract, is covered by the general social security scheme.

Registration with the RCS/SFCR is mandatory for home sellers who have worked for 3 consecutive calendar years, even on an intermittent basis, and who have earned annual gross remuneration in each of these years greater than €20,568 (corresponding to 50 % of the annual social security ceiling).

This registration must take place from 1<sup>st</sup> January following these 3 calendar years.

VDI status can be combined with an employed activity, for which it constitutes an income supplement, provided that the employment contract does not prohibit it (for example, exclusivity clause in a commercial's employment contract or VRP).

### Activity reporting

In order to declare the start of business, the home seller must take steps that differ according to his status:

- if he meets the conditions to be registered in the SFCR-RCS, he must register within 15 days with the chamber of commerce and industry for the SFCR or the registry of the commercial court for the SFCR,
- if he is not registered with the RCS-SFCR, he must declare his activity at the Center de formalities des entreprises (CFE) of the Urssaf, on which his home depends, or directly online (<https://www.service-public.fr/professionnels-entreprises/vosdroits/R17455?lang=en>) either by means of the POI form (cerfa 11921\*05 (<https://www.service-public.fr/professionnels-entreprises/vosdroits/R13748?lang=en>)),
- if he is an employee, the employer must pre-employment declaration (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23107?lang=en>) (DPAE) within 8 days prior to hiring.

### Social contributions

#### Exemption from contribution

The remuneration received by the home seller shall be exempt from social security contributions and contributions in the case of quarterly gross remuneration, before the reduction of 10 % for professional expenses, less than €567 (corresponding to 3 times the daily ceiling of social security).

#### Contribution flat-rate basis

Social security contributions may be calculated on a flat-rate basis in the case of:

- self-employed person not registered with the RCS/RSAC,
- employee.

This lump sum calculation is optional: the contributions may, by mutual agreement between the undertaking and the home seller, be calculated on the basis of the remuneration actually paid, even if the flat-rate basis is applicable.

Calculation of flat-rate contributions or flat-rate bases

Gross remuneration per calendar quarter after deduction for professional expenses	Quarterly flat-rate contribution (33% of which is paid by the home seller)	Quarterly flat plate
Less than €567 (before abatement)	Exemption	X
Equal to or greater than €567 and less than €1,134 (before abatement)	€52 (including €17 at the expense of the home seller)	X
Equal to or greater than €1,134 and less than €1,512 (before abatement)	€156 (including €51 at the expense of the home seller)	X
Equal to or greater than €1,512 and less than €1,890	X	€662
Equal to or greater than €1,890 and less than €2,268	X	€851
Equal to or greater than €2,268 and less than €2,457	X	€1,040
Equal to or greater than €2,457 and less than €2,835	X	€1,323
Equal to or greater than €2,835 and less than €3,024	X	€1,512
Equal to or greater than €3,024 and less than €3,402	X	€1,796
Equal to or greater than €3,402 and less than €3,591	X	€2,079
Equal to or greater than €3,591 and less than €3,969	X	€2,552
Equal to or greater than €3,969 and less than €4,158	X	€2,835
Equal to or greater than €4,158 and less than €4,536	X	€3,308
Equal to or greater than €4,536 and less than €4,725	X	€3,686
Equal to or greater than €4,725 and less than €5,103	X	€4,064
From €5,103	X	Actual salary

But if the quarterly gross remuneration exceeds the €5,103 (corresponding to 27 times the daily ceiling of Social Security), the employer cannot apply the flat-rate base. The contributions are then calculated on the real base, starting from the 1<sup>st</sup> euro at general rates.

For earnings greater than €1,512, the social security contributions due shall be calculated by applying to the flat-rate base:

- the rate of the **employers' and employees' contributions** (<http://www.entreprises.cci-paris-idf.fr/web/reglementation/developpement-entreprise/droit-social/charges-sociales>) social security of the general scheme (sickness, maternity, invalidity and death insurance, old age, family allowances, industrial accidents at company rate, Final payment, transport payment),
- CSG-CRDS.

This flat-rate basis shall not apply to supplementary pension, unemployment insurance and **salary guarantee scheme (AGS)** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F31409?lang=en>), which are calculated on actual gross remuneration.

#### Taxation scheme

A home seller who is self-employed, whether or not he is registered with the CHN or SFCR, is taxed on income tax:

- or in the **non-commercial profits (NGB)** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F32105?lang=en>) if he is an agent,
- in the Industrial and Commercial Profit (BIC) category if he is a buyer-reseller or broker.

#### Statute and miscellaneous references

- **Trade Code: Articles L135-1 to L135-3** [↗](http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000019292532&cidTexte=LEGITEXT000005634379&dateTexte=vig) (http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000019292532&cidTexte=LEGITEXT000005634379&dateTexte=vig)
- **Consumer Code: Articles L221-18 to L221-28** [↗](https://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000032226844&cidTexte=LEGITEXT000006069565) (https://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000032226844&cidTexte=LEGITEXT000006069565)  
*Right of withdrawal*
- **Order of 31 May 2001 on flat-rate contributions for home sellers** [↗](http://legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000590421) (http://legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000590421)

#### Online services and forms

- **Declaration of commencement of activity - natural person engaged in a self-employed activity (P0i)** [↗](https://www.service-public.fr/professionnels-entreprises/vosdroits/R13748?lang=en) (https://www.service-public.fr/professionnels-entreprises/vosdroits/R13748?lang=en)  
Form
- **Business Start Statement - Sales Agent (CA0)** [↗](https://www.service-public.fr/professionnels-entreprises/vosdroits/R20446?lang=en) (https://www.service-public.fr/professionnels-entreprises/vosdroits/R20446?lang=en)  
Form
- **Online activity reporting, modification or cancelation for professionals, artist authors and home sellers** [↗](https://www.service-public.fr/professionnels-entreprises/vosdroits/R17455?lang=en) (https://www.service-public.fr/professionnels-entreprises/vosdroits/R17455?lang=en)  
Online service
- **Change Reporting - Commercial Officer (CA2)** [↗](https://www.service-public.fr/professionnels-entreprises/vosdroits/R1018?lang=en) (https://www.service-public.fr/professionnels-entreprises/vosdroits/R1018?lang=en)  
Form
- **Declaration of cessation of activity - natural person (P4 PL)** [↗](https://www.service-public.fr/professionnels-entreprises/vosdroits/R18032?lang=en) (https://www.service-public.fr/professionnels-entreprises/vosdroits/R18032?lang=en)  
Form

#### For more information, please contact

- **Legal status of the home seller** [↗](https://www.afecreation.fr/pid4837/vendeur-a-domicile.html) (https://www.afecreation.fr/pid4837/vendeur-a-domicile.html)  
*Opifrance Création (ex-AFE)*
- **How do I calculate social security contributions for home sellers?** [↗](https://www.urssaf.fr/portail/home/employeur/calculer-les-cotisations/la-base-de-calcul/cas-particuliers--bases-forfaita/le-vendeur-a-domicile.html#OG25296) (https://www.urssaf.fr/portail/home/employeur/calculer-les-cotisations/la-base-de-calcul/cas-particuliers--bases-forfaita/le-vendeur-a-domicile.html#OG25296)  
*Urssaf*