



Question: I'd like to get some cleaning help at home, and I heard if I use the cheque emploi system it is tax deductible. Is that true, and if so how do I do it?

Answer:

"*Chèque Emploi Services Universel*" or "*CESU*" for short was created to cover the needs of private individuals who employ people in their home under many guises – a cleaner, a child's tutor, for certain forms of childcare at home or a gardener are some examples.

Click to see the full list of [Activities eligible for CESU payment](#).

Becoming a "*CESU*" employer allows you to pay employees legally – as opposed to paying cash – and as an incentive to use the system the French government gives a tax rebate on the costs incurred.

The first step, before finding your cleaning help or "*aide ménagère*" is to register on the [Cheque Emploi Service website](#).

You will need your personal bank account RIB for registration.

A time-saving tip:

On the second page of registration I chose to accept to receive their monthly email reminder to make the salary declaration, as the onus is on you to do it each month if you pay a salary, within 15 days of the end of the period.

You will need to activate your account via the email confirmation they send you, and it takes approximately 48 hours after that for you to be able to use all aspects of the online system.

The hourly rate of pay you agree with your employee must not be lower than the minimum wage or "*SMIC*", which in 2014 is 7.47€ net or 9.53€ gross or brut, plus 10% for paid holiday.

At the end of the month (or fortnight) you write a cheque to your employee for hours worked, paid at the net hourly rate.

After logging into the "*CESU*" site, choose *Etablir une déclaration* from the list on the left hand side, and enter your employees Social Security number (15 numbers) and confirm their identity. After this first entry you will be able to select them from the list of employees you enter in the future and will not need their Social Security number each time.

Enter the number of full hours worked (there is no possibility to put ½ an hour), the total net amount paid and enter the period during which those hours were worked, before clicking "*Valider*".



Check the details on the next page, hit "*Précédent*" to make modifications, "*Valider*" to confirm or "*Annuler*" to cancel.

You will receive a confirmation email of your declaration, and a monthly confirmation informing you of the total amount of charges to be debited from your bank account for the period.

Your employee receives the equivalent of a payslip by post, 10 days after you make your declaration.

Costs – an example

Your cleaner works 3 hours on a Monday, for 12€ per hour, throughout the month of November 2014 (4 days).

On December 1st 2014 you write them a cheque for 144€.

The amount of charges that will be debited from your account for November 2014 is 111.85€.

Tax Credits

You will receive a tax credit, in the above example, of 127.93€; so although you pay the charges in advance, they are more than reimbursed against your household income tax bill.

You will receive an email each year informing you that your "*Attestation Fiscale*" is available online. This summarizes your payments over the year and justifies the amount of reduction of your tax – which these days is usually already entered on your tax declaration.

Your tax credit is 50% of the total cost (salary + charges), limited to 6.000€ tax credit per household.

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So you see, my answers to your questions are detailed, specific, and personalized, saving you time and money.

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