

PRACTICAL GUIDEBOOK

How to declare your childminder online



BEING A CHILDMINDER'S EMPLOYER

As the employer of a childminder in France, you will have to declare, every month, the salaries paid to your employee on a French national website called Pajemploi: <http://www.pajemploi.urssaf.fr>

By declaring them, you guarantee their rights and you allow them to benefit from social security coverage: health insurance (daily and additional allowances), maternity leave, occupational accidents, unemployment benefits at the end of the contract and rights for their pension.

The declaration must be made between the 25th of the month and the 5th of the following month.

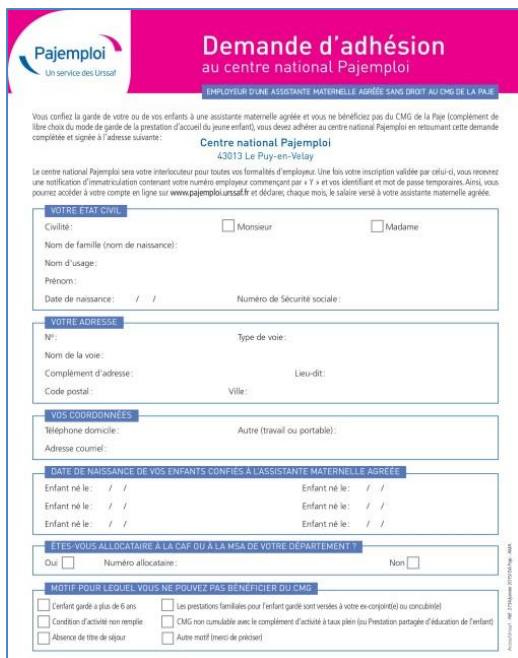


After each monthly declaration, the National Center Pajemploi puts the employee's payslip on their online account.

Most French people benefit from a financial participation from the National French Allowances Office (CAF) for the payment of their childminder's salary. As ITER Staff member, and since you do not contribute to the French social security system, you will not get such a participation.

Besides, since you are not registered with the CAF (and thus do not have any "CAF number") you will have to use a special form to be able to make the first online declaration of your childminder on the national Pajemploi website.

FIRST REGISTRATION TO YOUR PAJEMPLOI ONLINE ACCOUNT



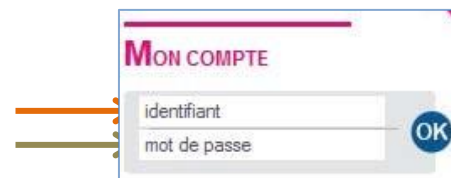
The form is titled "Demande d'adhésion au centre national Pajemploi" and is for employers of a childminder. It includes sections for: "VOTRE ETAT CIVIL" (Civil status), "VOTRE ADRESSE" (Address), "VOS COORDONNEES" (Contact details), "DATE DE NAISSANCE DE VOS ENFANTS CONFIES A L'ASSISTANTE MATERNELLE AGREEE" (Child birth dates), "ÊTES-VOUS ALLOCATAIRE A LA CAF OU A LA MSA DE VOTRE DEPARTEMENT ?" (Are you a beneficiary of family allowances?), and "MOTIF POUR LEQUEL VOUS NE POUVEZ PAS BENEFICIER DU CMG" (Reason for not being eligible for the CMG).

Before making your first online declaration, you have to register first with Pajemploi with a special form reserved for people who do not have a CAF number (ITER Staff for example).

You have to complete the form shown on the left “Demande d’adhésion au Centre National Pajemploi” (**attached**), and send it back by post mail to the Centre National Pajemploi, 43013 – Le Puy-en-Velay.

You will receive at home a letter “notification d’immatriculation employeur”. It gives you **your ID (Votre identifiant)** and **password (Votre mot de passe)** in order to login into your Pajemploi account. On the letter, ID details will be indicated on the top left part of the document. Then,

for your first connection on the Pajemploi website, you will have to enter **your ID (Votre identifiant)** and **password (Votre mot de passe)** at the top on the right of the website page; and you will have to enter your bank details and information about your childminder.



A login box titled "MON COMPTE" with fields for "identifiant" and "mot de passe", and an "OK" button.

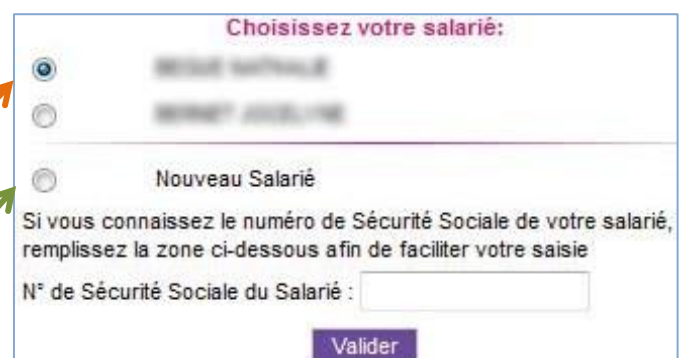
HOW TO DECLARE YOUR CHILDMINDER ON PAJEMPLOI?

At the time of your first declaration, your **bank details must be filled in** so that you can use the Pajemploi online declaration, even if you are not liable for contributions.

SELECT THE EMPLOYEE

To make your declaration, you have to go to the column “Déclarer les salaires versés”:

- **If your employee appears on the list**, select them then move on to the next stage;
- **If your employee does not appear**, ask your employee for their Social Security number, register them in this box, then move on to the next stage;



A form titled "Choisissez votre salarié:" with radio buttons for "Nouvel employé", "Employé existant", and "Nouveau Salarié". Below "Nouveau Salarié" is a text box for "N° de Sécurité Sociale du Salarié:" and a "Valider" button.

In any case, think of double-checking the identity of the employee before beginning the declaration.

DECLARE THEIR ACTIVITY

TRAVAIL EFFECTUÉ	
1	Période du : <input type="text"/> / <input type="text"/> / <input type="text"/> au : <input type="text"/> / <input type="text"/> / <input type="text"/>
2	Date de paiement du salaire : <input type="text"/> / <input type="text"/> / <input type="text"/>
3	Nombre d'heures normales : <input type="text"/> (y compris les heures d'absence pour congés payés et les heures spécifiques le cas échéant)
4	Nombre de jours d'activité : <input type="text"/>

1 **Period**: indicate systematically the 1st and last days of the calendar month except when hiring or in case of confirmed departure of your employee.

2 **Payment date**: indicate the payment date of the salary and not the date on which you make your declaration.



Warning: if you have several children cared for by your childminder, think in terms of accumulated number of hours and number of days of activity.

N.B.: In case of occasional child minding, the number of standard hours corresponds to the hours really worked within the limits of 45h/week, and the number of days of activity of really worked days.

EXAMPLE

Elizabeth, childminder, takes care of Louis from Monday till Thursday, from 08:30 am to 6:30 pm, i.e. 40 hours a week and 37 weeks in the year (as written in the contract of employment: the net hourly pay is 3 €).

How to calculate the paid monthly salary

= (Net hourly pay X Nb of hours of childminding a week X Nb of weeks scheduled in the year) ÷ 12

How to calculate 3 (see above), the number of paid monthly standard hours

= (Nb of hours of childminding a week X Nb of weeks scheduled in the year) ÷ 12

= (40 hours X 37 weeks) ÷ 12 = 123,33 rounded off at 123 hours (1)

How to calculate 4 (see above), the number of paid monthly days of activity

= (Nb of days of childminding a week X Nb of weeks scheduled in the year) ÷ 12

= (4 days X 37 weeks) ÷ 12 = 12,33 rounded in 13 days (2)



(1) For the number of hours:

- If the decimal is lower than 0.5, round off to the inferior whole number
- If the decimal is superior or equal to 0.5, round off to the superior whole number

(2) The number of days of

activity to be declared must be rounded off to the superior whole number

DECLARE ADDITIONAL AND OVERTIME HOURS

If you have additional and overtime hours to declare, mark "**Oui**" in the question "Avez-vous des heures majorées ou complémentaires à déclarer ?" (Have you additional or overtime hours to be declared?)

Nombre de jours de congés payés : 0, 0

Avez-vous des heures majorées ou complémentaires à déclarer ? ☒ Oui ☐ Non

Avez-vous des heures spécifiques à déclarer ? ☐ Oui ☒ Non

HEURES MAJOREES OU COMPLEMENTAIRES

Salaire horaire net d'une heure normale : 0,00 €

5 Nombre d'heures majorées : 0

6 Nombre d'heures complémentaires : 0

5 **Number of overtime hours:** corresponds to the hours worked beyond 45 hours a week. The pay for these hours gives rise to an increase in pay set in the contract of employment, in agreement with your employee.

6 **Number of additional hours:** corresponds to the hours worked beyond the weekly schedule planned to the contract of employment but below 45 hours a week. These hours are paid at the normal rate.



PAID LEAVE

This box has to stay at "0". Indeed: during the hiring of a new childminder, the latter has not acquired paid leave yet. The paid leave is acquired over the first year and the following ones (between June 1st of one year and on May 31st of the next year). So, these are not owed to your employee during their first year of employment.

EXAMPLE

Elizabeth, childminder, takes care of Louis from Monday till Thursday, from 08:30 am to 6:30 pm, i.e. 40 hours a week and 37 weeks in the year (as written in the contract of employment: the net hourly pay is 3€ and 3,50€ for the overtime hours). This month, exceptionally, Elizabeth minded Louis 50 hours instead of 40 hours

What types of hours were done during the week of 50 hours?

- The hours done, planned in the contract of employment, are standard hours: 40 hours.
- The hours done between 40 hours and 45 hours a week are additional hours: 5 hours. They are paid **without** increase.
- The hours done beyond 45 hours a week are overtime hours: 5 hours. They are paid at an increased rate of 3,50€ net per hour.

How to calculate Elizabeth's salary this month

= (Paid monthly salary + Pay for the additional hours + Pay for the overtime hours)
= 370 + (5h X 3€) + (5 h X 3,50€) = **402,50 €**

How to fill declaration on Pajemploi this month

- Fill in the box Nombre d'heures complémentaires ou majorées (see above): Distinguish both types of hours and register the additional 5 hours and the overtime 5 hours.
- Fill in the box Nombre de jours d'activité (see above): **13 days**.
- Fill in the box Salaire net total (see above): **402,50€**.

DECLARE PAY AND COMPENSATION



Rémunération	
7 Salaire net total (Hors indemnités d'entretien, de repas, kilométriques et de rupture)	464,88 €
8 Indemnités d'entretien	0,00 €
9 Avez-vous versé un acompte à votre salarié ?	<input type="radio"/> Oui <input checked="" type="radio"/> Non
10 Avez-vous des indemnités de repas, kilométriques ou de rupture à déclarer ?	<input type="radio"/> Oui <input checked="" type="radio"/> Non

7 **Total net salary**: corresponds to the basic pay + the pay owed in conformance with the additional/overtime hours if necessary

8 **Compensations for upkeep of home and materials**: corresponds to the accumulation of the compensations for the upkeep of employee home and materials bought, paid in the month.

9 **Have you paid an advance to your employee?**: If this is the case, tick "Oui" and indicate the amount of the advance paid to you employee.

10 **If you have other compensations to be declared** (meals, distances by car), tick "Oui" for the question "Avez-vous des indemnités de repas, kilométriques ou de rupture à déclarer" (Do you have other compensations for meals, distances by car or end of contract to be declared)

EXAMPLE

This month, Elizabeth minded Louis from Monday to Friday, from 08:30 am to 6:30 pm, 22 days in the month (as written in the contract of employment: the compensation for upkeep of home and materials is 3,20€).

How to calculate the amount of the compensations of maintenance this month

= Nb of days of welcome really worked in the month X rising planned to the contract of employment *

= (22 days X 3,20€) = 70,40€

DECLARE CHILD(REN)

To end your declaration, you are requested to check the box corresponding to the date of birth of the child minded.

ENFANT(S) GARDE(S) Merci de sélectionner la ou les date(s) de naissance du ou des enfant(s) gardé(s)	
Enfant né en 02/2009	<input type="checkbox"/>
Vous souhaitez renseigner une ou des date(s) de naissance complémentaire(s)? <input type="radio"/> Oui <input checked="" type="radio"/> Non	
Si les informations concernant les dates de naissance de vos enfants ne sont pas correctes, merci de contacter votre CAF/MSA	

If the child's date of birth does not appear, click yes "Oui" for "Vous souhaitez renseigner une ou des date(s) de naissance complémentaire(s) ?" (You wish to fill in one or several dates of birth?), fill in the new date of birth.

Once all boxes are checked, and the date of birth of your child has been selected, validate your declaration. You then reach the last page summarizing your declaration. Please review all fields to make sure they are correct, and validate your declaration. This declaration will be available on your online account within a maximum of 48 hours. Your employee will automatically receive the payslip, and can consult it on their online account.



Do not forget: your declaration Pajemploi can be changed online for 1 month after you have validated it. After this deadline, if you wish to modify this declaration, an e-mail must be sent to pajemploi@urssaf.fr.