



New competent institution for A1 applications for French tax residents

As a reminder, the A1 certificate is the document that attests to the social security regime applicable in the case of international employment, i.e. in the case of simultaneous employment in several Member States within the European Economic Area or in the case of secondment.

Through this form, the worker can demonstrate to the competent authorities of the country or countries in which he is working that he is already liable to pay contributions in another country.

As of 5 January 2022 and concerning French tax residents, the competent French social institution is no longer the CPAM (Caisse Primaire d'Assurance Maladie) but **the National Fund of URSSAF (Union de Recouvrement des cotisations de Sécurité Sociale et d'Allocation Familiales)**, more specifically its international mobility department.

With the implementation of a **new online service ILASS** (Instruction de la Législation Applicable à la Sécurité Sociale), it is now qualified to receive and process employers' requests relating to the international mobility of employees and thus issue the following certificates :

- A1 certificate for EEA countries, Switzerland and the United Kingdom ;
- Bilateral certificates for the 41 countries or OCTs that have signed a social protection agreement with France ;
- Certificate of maintenance with the French social security system for other countries.

This new ILASS service replaces the former DAE (Detachement à l'étranger) service.

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