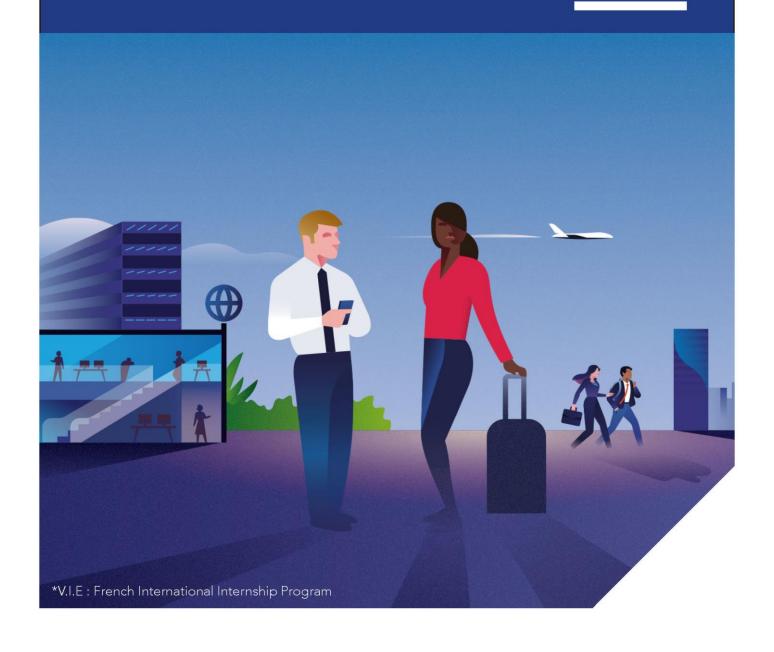






V.I.E* GUIDE



V.I.E GUIDE

FOR

LOCAL HOST ORGANISATIONS AND FOR NON-FRENCH SPEAKING INTERNS (V.I.Es)

V.I.E Department Business France 2018, december



Business France, the French agency for international business development, comes under the aegis of France's Ministry for Economy and Finance and that of the Ministry for Foreign Trade. Business France lies at the heart of France's public-sector export-support framework.

With 80 offices in 60 countries, Business France offers a comprehensive range of products and services aimed at accompanying French-based companies in their development on export markets:

- Knowledge-based products and services, from business information to consultancy and monitoring services, in order to help companies elaborate a strategy for international expansion,
- Promotional operations in order to foster partnerships with companies outside France.

Business France promotes technologies, products, services and know-how from France, and puts French-based professionals in contact with their international counterparts:

Outside France

- Business France organises seminars where French technology is showcased,
- Business France organises pavilions for French-based companies at international trade shows,
- Business France organises multi-sectorial B2B forums where French products are showcased,
- Business France identifies international partners for French-based companies and sets up B2B meetings accordingly.

Within France

• Business France runs information programmes on the technologies and expertise of French-based companies. These collective or individual events are aimed at international decision makers.

Business France runs www.youbuyfrance.com, the official B2B web portal dedicated to French-based exporters and their international partners:

• 6 000 French-based exporters are accessible on line through this unique platform in order to facilitate international contacts and increase business opportunities.

Business France accompanies French-based innovative companies and high-technology clusters in their international expansion:

- Technology partnering aimed at innovative businesses: Business France accompanies innovative businesses to facilitate the joint development of processes, products and services, in tandem with companies and R&D facilities based outside France.
- Innovative clusters' partnering initiative: Business France promotes collaborative projects on behalf of France's high-tech clusters in order to foster technological co-operation within the innovation ecosystem worldwide.

Business France enables French-based companies to communicate about their technologies, products and services in the international trade press, thanks to an unrivalled network of press offices both inside and outside France:

• Sectorial experts within France work closely with a network of press offices around the world, which are present in all the major economic capitals - Bangkok, Beijing, Cairo, Delhi, Dubai, Düsseldorf, Hong Kong, London, Madrid, Mexico City, Milan, Moscow, Sao Paolo, Seoul, Shanghai, Tokyo and Warsaw.

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I - FRENCH INTERNATIONAL INTERNSHIP PROGRAMME

On behalf of French host organisations Articles L.122-1 et seq. of the French National Service Law and their corresponding decrees allow for the assignment, of men and women into foreign structures with which these organisations are connected and which are supporting a position to receive them.

When assigned in companies, the companies are then called "French host organisations" and these Interns are called French International Interns (V.I.E).

These assignments are intended to increase the presence of French firms internationally on foreign markets while adding international experience to the curriculum of young people from the European Economic Area and Monaco.

The resulting benefits include:

- **Companies**, particularly SMEs, receive help from motivated young people who are keen to develop their skills abroad, for a period of 6 to 24 months.
- **Interns** gain additional practical professional training, and experience living abroad, which will give them a competitive edge on the job market.
- **the national community** as a whole benefits from the enhanced skills of young French people who have experience living and working abroad

The V.I.E procedure, supervised by the Ministry of Economy and Finance, and the Minister of Foreign Trade, is managed by Business France, the French agency for international business development.

This booklet provides companies with statutory information as well as all the elements necessary for the optimal management of the V.I.Es.

A- Beneficiaries

Companies

The programme is open to legal entities recognized by French law established or represented abroad, as well as French companies which have an official partnership with a foreign structure.

The V.I.Es may be assigned any task contributing to French know-how or the company's international aspect, more specifically:

- studying and canvassing new markets abroad,
- technical or commercial development of existing local teams,
- searching for partners, agents or distributors,
- participating in the creation and implementation of local structures.

➤ V.I.E

The French International Internship Programme is open to:

French people between 18-28, who have fulfilled their national service obligations;

Nationals of Member States of the European Economic Area (which includes the 27 Member States
of the European Union and Iceland, Liechtenstein and Norway) and Monaco, who have fulfilled the
national service obligations in their State of residence.

All interested and eligible parties must submit an application to CIVI, the special information service run by Business France: www.civiweb.com. This application or the request for its renewal must be filed no later than the day before the applicant's twenty-eighth birthday.

Please note that a V.I.E contract may start no later than the day of the applicant's twenty-ninth birthday.

A person will not be admitted onto the V.I.E' Programme if:

- he/she has been deprived of his/her civil rights;
- the information given in Section 2 of his/her police record is incompatible with the role of V.I.E. In the case of a national from a Member State of the European Union or another State party to the Agreement on the European Economic Area, other than France or Monaco, he/she has previously been convicted of an act incompatible with the role for which he/she is applying;
- he/she does not meet the physical fitness requirements for persons engaged in similar activities in the French organisation.

B- Duration

From 6 to 24 months (month to month), renewable only once up to a maximum of 24 months.

The Internship cannot be split up and must be performed on behalf of a single French host organisation. When the intern's time is share, only one of the French host organisations handles the partnership agreement, the terms of cost distribution and task definition with the other French host organisations.

The initial and maximum duration of assignments, within the aforementioned 24-month limit, is determined on a country-to-country basis, taking into account the visa constraints of the host country, local employment law and tax treaties, particularly with regard to the status given to the intern by the authorities of the host country.

C- Extension of the Internship

The initial period may be extended once for a flexible period, month to month, up to the 24-month limit.

The internship can be renewed in the host country or in another country, but **only for the same French host organisation**. The French host organisation and the Intern must apply in writing to Business France for an extension to the contract at least one month before the scheduled end of the Internship (not counting the time needed to obtain a visa). Both parties will receive an amendment to the contract modifying the initial length of the Internship.

D- Status of the Intern

Throughout their Internship, the interns are under the authority of the Ministre de l'Economie, Finance et Commerce extérieur and are, in this respect, subject to French law and the regulations of the International Internship Programme.

All Interns assigned abroad benefit from the protection of the State in accordance with Article 11 of Law No.83 - 634 of 13 July 1983 concerning the rights and obligations of civil servants, throughout their Internship and in the pursuance of their duties.

Business France, as the managing body of the V.I.E procedure on behalf of the Ministre de l'Economie, Finance et Commerce Extérieur, must be consulted prior to undertaking any administrative procedure with the host country, notably tax matters.

E- Rights and obligations of the Intern

The French International Internship Programme is a full-time activity. Interns must spend all their working time on set tasks. The French International Internship Programme may not be undertaken at the same time as any paid public or private work. Only the production of scientific, literary or artistic works is authorized with the exception of teaching, subject to the agreement of the host organisation.

Interns are subject to the employment rules of the French host organisation for which they are working. Facts and information must be treated with due discretion during the performance of an intern's duties.

They are also require **to act appropriately and with due discretion** at all times, especially when assigned abroad, with respect of the host country. They are bound by the professional obligations of French people engaged in a similar work in the host country.

There is no written contractual relationship between the intern and the French host organisation. The intern is not considered a member of staff by the French host organisation. There are two contractual relationships: the first is between the French host organisation and Business France, the second is between the intern and Business France. Interns do not receive a salary, but are given a monthly allowance to cover general expenses and accommodation.

If local laws lead to specific conditions, they are specified in the country note sent with the acknowledgement of receipt of the assignment request as well as in the amendment accompanying the French host organisation's contract and the Intern's letter of commitment.

At the end of the Internship, the company may choose to recruit the V.I.E, who is free to accept or to eject the offer.

<u>Please note:</u> Internships abroad, as part of a study programme that last for a minimum of 6 months, can be undertaken as part of the V.I.E Programme.

II - GENERAL TERMS AND CONDITIONS OF THE INTERNSHIP

A- Purpose and location of the Internship

As part of the French International Internship Programme, a French host organisation shall send its applicant abroad **for a period of at least 200 days during any 12-month Internship**, to a given country, to carry out a previously defined assignment.

While the general rule is that a V.I.E is assigned to a single country, the process also gives French host organisations the opportunity to request a **regional V.I.E** assignment for prospecting activities or market monitoring for several countries in a geographic area - max. eight countries - including the host country.

No assignment can be made to France, nor to the overseas French departments, regions or communities, New Caledonia or any country banned for safety reasons and in which France has no permanent diplomatic representation.

B- Host structure and support for the Intern abroad

The intern's assignment is carried out with a host organisation **abroad**, **located in the host country** (called the "local host organisation"). The local host organisation may be a subsidiary, a representative office, an industrial site, a sales agent or distributor or any other entity covered by a partnership agreement. The local host organisation will provide the Intern with support in terms of facilities and professional development. **The intern's career development must be supervised through an executive who is resident in situ. The intern may in no event perform his/her duties from home.**

So as to enable companies, and especially SMEs, with no fixed base abroad, to benefit from this programme, they are given the opportunity to call upon other local host organisations that have been validated by Business France (backed by Business France offices or approved by Business France, subsidiaries of large groups, Chambers of Commerce network, etc.).

In the absence of a representative in the country, Business France may offer support from a French foreign trade advisor, an official from the selected local host organisation or from the Business France Office Manager.

In this case, the partners must sign an agreement specifying the hosting terms and conditions and defining the scope of the support provided. A copy of this document will be sent to Business France before assigning the applicant.

SMEs can also obtain the assignment of an intern, whose time and cost is shared between several French host organisations within the same country. Responsibility in respect of Business France is assumed by a leading party (an umbrella organisation such as the Chamber of Commerce and Industry, a professional organisation, a regional development agency or one of the companies, etc.). The specifications defining the V.I.E Internship by French host organisations and the identification of these French host organisations must be provided at the time of the assignment request.

C- Changing host country during an Internship

In exceptional circumstances the assignment of an intern can be changed, during the Internship period. The French host organisation, in agreement with the Intern, submits the request to Business France, giving **a notice** period of at least one month (excluding the time it takes to obtain a visa): a transfer request must be sent to the Project Manager¹.

If the transfer is accepted, the Intern will be able to claim travel expenses and the cost of transporting his/her personal effects up to a limit of 150 kg of unaccompanied baggage. These costs are borne by the French host organisation. Regarding the return journey to his/her country of origin, if the French host organisation had chosen, when the contract was being drawn up, for Business France to pay for the transportation of luggage, then the return fee for the luggage is recalculated from the intern's last host country.

The case will be investigated by Business France.

III - APPROVAL OF COMPANIES AND EXAMINATION OF ASSIGNMENT REQUESTS

Only approved French host organisations can take part in the V.I.E programme.

To reduce processing time, filing for approval must be coupled with one or more Intern assignment applications.

This procedure is to be completed online at <u>www.businessfrance.fr</u> (V.I.E/Recruit a V.I.E/ Submit your first assignment file).

A- Approval of French host organisations

The application for approval must include the following:

- An indication of the nature of the company's business activities,
- SIRET number and APE or NAF code,
- Identification of shareholders,
- The number of staff,
- Information on the number of interns that may be hosted, the nature of the assignments and activities that could be offered and the geographical location of the assignment requests, etc.

Furthermore, the following three documents must be submitted in electronic form (via upload):

- A presentation of the company,
- A simplified organisation chart,
- The latest balance sheet and income statement.

No application for approval will be considered without all the required documents.

As long as this request meets the criteria set by the Treasury (DGT), approval will be given by Business France.

Business France may withdraw its approval of a French host organisation for the following reasons:

- Misuse of the programme by the company,
- Repeated difficulties with Interns,
- Failure to settle outstanding bills.

B- Request for assignment of an Intern²

An approved French host organisation can receive simultaneously as many Interns as suits their needs. However, an individual assignment request must be filed online at www.businessfrance.fr for each Intern. Forgotten access codes can be retrieved at: infoVIE@businessbrance.fr

An application for approval must be submitted two months before the beginning of the Internship (not counting visa processing time).

Interns must be registered with CIVI, a special information centre run by Business France: www.civiweb.com. CIVI's role is to inform potential applicants about V.I.E, register applications and promote the Internship Programme among young people.

As part of the assignment request, the French host organisation must send the following information:

- Name and position of the person supervising the Internship;
- Identification of the local host organisation abroad, the nature of the legal relationship between the local and the French host organisation, the number of French staff, notably executives, the total number of staff and the name of the person in charge of the Intern's assignment;
- Description of the proposed assignment(s), the rationale of the internship request in terms of international cooperation, the duration and starting date of the Internship, the material conditions for the activity, in particular concerning accommodation, as well as the Intern's planned departure date to the host country.

In the case when a French host organisation is searching for applicants, the Business France V.I.E sales representative can be contacted.

In order to assist French host organisations in their search for an applicant, Business France, through CIVI, offers assistance in the search for suitable profiles by providing the company with highly-efficient selection tools as well as a database containing several thousand V.I.E applications:

- Internship offers to be submitted to www.civiweb.com (searchable data base)
- Recruitment assistance service: from CV selection to candidate screening

Examining applications

Assignment applications are checked, in terms of project appropriateness, by the Business France Office or the relevant Finance Department in the host country (as well as those from seven other countries selected in connection with the regional V.I.E). As a result, the local host organisation may be approached by the Business France Office or relevant Finance Department.³

Notification of decisions to businesses and V.I.Es

Once the assignment application is accepted, the French host organisation and the applicant are notified and informed about the rights and obligations of civil Interns as well as of the nature of the given assignment and the type of social coverage provided to the interns.

For some countries of assignment, Business France reserves the right to seek clarification from the French host organisation on the security measures in place to ensure the safety of the Intern.

IV - ASSIGNMENT PROCEDURE

Once the application has been accepted, an agreement is signed between Business France and the French host organisation. This document contains, among others, a description of the host country, the type of assignment, the support and the financial framework.⁴

Interns will receive confirmation of assignment by Business France, this will contain information concerning the rights and obligations of the International Interns, the nature of their assignments, and the type of social coverage afforded to them. The applicants are expected to return a signed letter of commitment to Business France.

A- Documents and formalities required (before the induction day)

- A visa and/or work permit is required for some countries, in which case a copy of each document must be sent to Business France.
- Visa fees are covered by the French host organisation as this document is required for work purposes. These fees may be covered immediately, or reimbursed to the intern's account in France.
- Interns undergo a medical examination, which must be performed by a doctor approved by the ARS (regional health agency), in the month preceding their assignment. They must send a medical certificate to Business France showing their physical ability to complete an Internship.
- Vaccinations: Before starting work, interns must ensure that they are up to date with the vaccinations required for the Internship.

Interns are entitled to a round trip ticket (at the beginning and the end of Internship) as well as transportation costs for unaccompanied baggage up to a limit of 150 kg per trip between their home and place of assignment.

The French host organisation will inform Business France on how it plans to cover these transport costs, choosing between:

- Directly reimbursing the intern following the presentation of several quotes validated by the French host organisation, for the transportation costs of unaccompanied baggage, up to 150 kg per trip (based on air cargo), on the basis receipts presented by the intern (see chap. IV(C));
- Asking Business France, as soon the contract is ready, to order the outbound transport ticket and/or paying the V.I.E a flat fee to cover the transportation of luggage from France. This expense, assessed by country and city assignment will be paid by half to the intern during the first month of assignment, and by half one month before the end of the Internship.

This will be confirmed in the intern's letter of commitment (see Article 3, paragraph 3-4).

At the end of the Internship, the French host organisation undertakes to cover the costs of the intern's return ticket as long as he/she is returning to his/her country of residence no later than 3 months following the end of the Internship. If the intern was hired in the host country, the reimbursement of a return ticket, including transportation of luggage, is not applicable.

⁴ V.I.Es must comply with the local regulations in terms of visa/work permit, as well as with any other formalities required for the V.I.E programme. A copy of these documents must be sent to Business France for validation upon receipt.

Interns are also entitled to reclaim the cost of their round trip by train, 2nd class, to attend the induction day organised by Business France. These transportation costs will be reimbursed by the French host organisation upon presentation of the original tickets. Interns travelling to the induction day by car will not be reimbursed.

B- Preparing for the Internship

Induction meeting:

The Intern is required to attend the induction meeting in Paris organised by Business France. If the V.I.E assignment is confirmed, the Intern must make him/her available to the French host organisation within 3 days following this meeting.

Interns unable to fulfil requirements at the time of the meeting will see their assignment postponed to the following month. In this case, the French host organisation shall notify Business France in writing, no later than the 10th of the month. If the assignment is postponed, the French host organisation and the Intern will receive an amendment to the contract changing the date.

The Internship may begin no later than the day of the Intern's twenty-ninth birthday.

The duration of the Internship is counted from the first day of the month of assignment.

In-country assignment:

If an applicant has been living in the host country for over than 2 months, he/she may exceptionally be assigned to that country. In this case, a compulsory induction meeting will be held at the Business France Office or the premises of the relevant Finance Department.

The V.I.E must also undergo a medical examination 10 days before the month of assignment with a doctor approved by the Embassy and return the original medical certificate to Business France.

The Intern must comply with the local regulations in terms of his/her visa/work permit, and any other formalities required for the V.I.E programme. A copy of these documents must be addressed to Business France as soon as they are received.

Please note: when a V.I.E is assigned locally, the outbound ticket and luggage fee are not covered.

C- <u>Departure</u>

The French host organisation must inform Business France of the interns' date of departure to the host country. The duration of any stay in France prior to a V.I.E's departure to the host country will take into account the mandatory minimum time that must be spent abroad. For example, for an Internship lasting 12 months, the departure abroad will take place no later than 165 days after the start of the Internship.

The Intern must arrive in the host country:

- Using the most direct and economical air route;
- By rail, land or sea at a cost not exceeding that of the air route defined above

Interns assigned to the EEA or North Africa, they may use their own personal vehicle. They must, however, sign a waiver exonerating Business France and the French host organisation from any responsibility in the event of an accident that may occur en route as well as provide Business France with a copy of the insurance policy for the vehicle used, prior to departure. Interns must inform the French host organisation in advance when using their personal vehicle in order to be informed of the rules for the reimbursement of costs (the payment of a luggage fee is not provided with this means of transport).⁵

D- Starting work

Interns are expected to contact the Business France Office or the relevant Finance Department upon arrival, regardless of their location. Full contact details are to be submitted to the Business France Office or Finance Department within fifteen days of starting work by filling out an on-line form available on the CIVI website www.civiweb.com from either their personal space or list of downloadable documents. Failure to do so will result in the immediate suspension of the payment of the intern's monthly allowance starting from the second month of assignment.

In the event of any change in their contact details, interns are to notify the Business France Office or Finance Department at once.

Interns are **under the administrative supervision** of the Business France Office Manager (on behalf of the Head of the French diplomatic mission with jurisdiction in the country) or the relevant Finance Department in the host country.

Any International Intern who fails to appear at the French host organisation on the set date is considered as having forfeited the Internship, except for legitimate reasons accepted by the Minister of Economy, Finance and Foreign Trade.

The Business France Office or relevant Finance Department informs Business France of all arrivals.

Within the first month of assignment, interns must send Business France, the Business France Office or the relevant Finance Department a debriefing report, to be completed on-line on the CIVI website www.civiweb.com either in their personal space or from the list of downloadable documents. If Business France believes that action is required on site after reading this report, it may ask the Business France Office or the Finance Department to intercede.

A V.I.E may be required to use a company vehicle in the country of assignment. However, a distinction must be made between a **company car** (reserved for members of staff and can be used every day/weekends and holidays included) and a **pool car** (can be used by any person in the company - including officials such as **V.I.Es** - but only during working hours). Moreover, a company car may be considered a benefit in kind, which is not the case regarding a pool car. As far as insurance is concerned, it is important to note, that the social coverage provided to the interns is taken out by Business France with a private insurance firm and **does provide driving insurance for interns**

V - FINANCIAL INFORMATION

The cost of an internship includes:

- The fixed monthly allowance paid to the Intern, which is exclusive of any other remuneration. In France, this allowance is not subject to social security charges. It is exempt from income tax and excluded from the tax base for contributions such as the General Social Contribution and the Social Debt Repayment Contribution.
 - There is no one tax regime applicable to the allowance received by the Intern for all the other countries as it varies according to the economic and political context of the host country concerned. Where income tax or housing tax is due, the cost will be covered by the French host organisation.
- Administrative and social coverage costs in relation to the V.I.E, which depend on the turnover of the French host organisation and the number of interns on assignment.
- The cost of round-trip international travel and transportation of luggage (150 kg).

A- Components of the maintenance allowance (IFE)

Article 12 of Law No.2000-242 of 14 March 2000 and Articles 18 to 22, 44, 46 and 47 refer to the allowance policy as well as the implementation of the various provisions of Internships.

The allowance for the assigned interns includes:

- A basic amount (common element) which is common to all French International Interns,
- A variable amount (geographical element) which is defined by the Quarterly Order published by the
 Minister of Foreign Affairs and the Minister for the Budget. The applicable geographical element is
 defined by the location of the local host organisation and may fluctuate as it is recalculated annually
 by Business France with implementation on 1 January. All other annual changes, particularly those
 relating to fluctuations of the Euro against local currencies, fall within the exclusive jurisdiction of the
 Ministry of Foreign Affairs.⁶

The current scale can be viewed on your V.I.E personal space/Documentation.

A full-rate allowance is due to interns under the following circumstances:

- When at work,
- During annual leave or special leave, taken outside France, as well as leave or assignments in France for a period under or equal to 7 days,
- Sick leave, maternity or adoption leave taken outside France.

A reduced pro rata allowance is due to interns under the following circumstances:

- Assignments carried out on the French territory for more than 7 consecutive days, either before arrival
 in the host country or during an Internship: 100% of the common element and 100% of the lowest
 element in the Eurozone,
- Leave of more than 7 consecutive days taken on French territory: 100% of the common element and 100% of the lowest element in the Eurozone,

The annual adjustments, particularly those relating to currency fluctuations fall within the exclusive jurisdiction of the Ministry of Foreign and European Affairs. Business France is not involved in these adjustments, and can only apply them.

• Sick leave or maternity or adoption leave taken in France: 100% of the common element and 50% of the geographical element related to the host country.

Where the French host organisation pays for the cost of accommodation (fully or partially), **the geographic element is reduced by 20%.** This measure does not apply in the case of assignment in the country of the V.I.E's primary residence.

When interns are assigned to the country in which they have their primary residence, the geographic element they receive is set at 15% of the total geographical element relating to that country.

The administration will assess the concept of primary residence on the basis of elements it will ask to see included in the application files.

Any failure by V.I.Es to submit their contact details to the Business France Office or the relevant Finance Department within fifteen days following their arrival in the host country will result in the immediate suspension of the payment of the lump-sum monthly allowance from the second month of assignment. The payment of the allowance to the Intern's account in France is made by Business France, each month for the whole month on around the 28th of each month. (See www.civiweb.com/your personal space/allowance (examples of allowance calculation).

Where Interns have to pay income tax housing tax, this cost will be borne by the local host organisation.

I) Tax exemption of Internship allowance

Pursuant to Article L.122-12 of the French National Service Code, the allowance paid to an intern under the French International Internship Programme is exempt from income tax in France, and excluded from the tax base for contributions to the General Social Contribution and the Social Debt Repayment Contribution. However, interns must submit a tax return in France.

How to obtain the tax return form:

1: If the intern has previously filed an income tax return: The tax department will automatically send him/her a pre-filled form

2: If the intern has never filed an income tax return in France:

The intern must obtain a form from his/her local Tax Centre or from the website www.impots.gouv.fr.

Please note: In order to fill in a tax return on-line, the intern must have already completed at least one tax return that generated a taxpayer identification number. If the intern is over 22 years old he/she should have been informed by the tax office of the possibility of making an on-line declaration.

Once the declaration has been completed on-line, no supporting documents are sent. In this case, the intern mentions the existence of a sworn statement in the box "other information" and submits it at a later stage if the Tax Office requires it.

II) Statement of income received as an intern

How to complete your tax return:

There are three possible tax situations:

A - During the tax year in question, the intern has not received any income other than the allowance for the Internship:

The intern writes "0" under its V.I.E allowance and attaches to the tax return a handwritten sworn statement on plain paper, in which he/she states that he/she is working as a French International Intern (V.I.E), indicating the period in question and mentioning Article L.122-12 of the French National Service Code as follows: "Inclusion on the French International Internship Programme, excluding any payment, entitles the Intern to a monthly allowance, which is exempt from income tax and excluded from the tax base for contributions to the General Social Contribution and the Social Debt Repayment Contribution."

In this case, the intern can, if necessary, request a certificate of non-taxation from his/her local tax office.

B - During the tax year in question, the intern received the Internship allowance, received income from a French source (before or after the VIE Internship) and/or received, during the relevant tax year, income from a French source, other than as an employee:

The V.I.E declares:

- o "0" under the V.I.E allowance, and attaches a sworn statement (see above),
- o Any income earned from French sources,
- Any income from property or rights located in France, for example income from property or securities (French Tax Code, Art.164 B-I-a to 164 B-II), etc.,
- Any income paid by a debtor residing or established in France, for example copyright (French Tax Code, Art.164 B-II-a to 164 B-II-c).

C - During the tax year in question, the intern received an Internship allowance for part of the year and income from a foreign source (abroad) for the rest of the year under review:

The intern declares in France all his/her allowances received (see above) for the months of the year in question.

For income from foreign sources earned during the remaining months of that year and received after the Internship, he/she must contact his/her local tax office in France to find out his/her new tax obligations (including, in particular, tax returns).

Please note: At the end of the Internship, the Interns' status changes: whether they return to France or remain abroad, they are advised to contact their local tax office to clarify their new tax obligations.

It is not necessary for interns to file a tax return in France in the following circumstances:

- (i) The intern is not or was not a French resident,
- (ii) The intern has no ties with France (spouse, civil union, children living in France, no income from French sources other than the V.I.E allowance).

Any Intern who was a resident of a country other than France before the Internship or has received income in another country in the months following the Internship may have to declare all of their income (including the V.I.E allowance) in this country. This should be checked locally with a tax adviser.

A V.I.E may not claim unemployment benefits insofar as they have been exempt from taxes, contributions and social charges.

VI - LOCATION OF THE V.I.Es

Any travel outside the host country, for whatever reason (leave or work assignments), regardless of the French host organisation involved, **must be authorised in advance by the Business France Office Manager or the relevant Finance Department** in the host country. The right to travel may be withheld for sanitary or safety reasons in the host country.

In addition, V.I.Es are strictly forbidden to travel to dangerous zones, as defined by the crisis centre of the French Ministry of Foreign Affairs

(http://www.diplomatie.gouv.fr/fr/conseils-aux-voyageurs/conseils-par-pays/).

Any breach of the safety rules may be considered as serious misconduct and subject to the procedure for termination of the Internship (see chap. IX (A) - "termination of the Internship", serious misconduct).

The countries of the European Economic Area (European Union, Norway, Iceland and Liechtenstein) are considered as a single assignment area, and so V.I.Es working in any country in this area do not have to ask permission each and every time to go on assignment or leave in another country in the same area (with the exception of travel in France) but have an obligation to inform the Business France Office Manager or the relevant Finance Department. For this purpose, permanent travel authorisation will be granted for this area by the Business France Office Manager or the Finance Department in the host country at the time of assignment.

The French host organisation must make a report of the intern's travel and leave days permanently available to the Business France Office or Finance Department and Business France.

A- Specific case of stays in France

Between the beginning of the Internship and the actual beginning of work in the host country, the intern will receive the lowest geographical element for the "Eurozone".

Assignments and leave taken in France must be declared in a written statement from the French company to Business France and/or from the intern, specifying the dates and times of arrival in and departure from France, and will be counted towards the authorised period of stay in France, i.e. a maximum of 165 days per period of 12 months (including leave and work assignments). The calculation is done on a pro rata basis of the total duration of the Internship.

Any stay in France for work assignments and/or leave lasting more than 7 days will result in a change in the level of geographical allowance paid to the Intern for this period. The geographic element to be applied to these periods will be the lowest in the "Eurozone".

This measure is a result of tax considerations. If it was not respected, the French tax authorities would be entitled to challenge the tax exemption applied to the monthly allowances of V.I.Es in France.

If the stay in France is interspersed with trips abroad, the Intern must provide proof to Business France (<u>finances.vie@businessfrance.fr</u>) that a day and a night was spent abroad so that the France rate is not applicable.

B- Work assignments

As part of their duties, Interns may be sent by their French host organisation on assignments in or out of their host country

The length of work assignments outside the host country, and outside France, may not exceed 10 days per month, accumulated over two months, except for Europe. The agreement of Business France is required for longer periods.

Interns assigned to a member country of the European Economic Area and regional interns can travel for the purposes of work assignments throughout their area of assignment for a maximum of two months per trip without limitation, after first notifying the Business France Office Manager or relevant Finance Department in the host country.

Regional internships:

The procedure provides French host organisations with the possibility of submitting an assignment request to carry out prospecting or market monitoring activities in several countries in a geographic area (**up to 8**, i.e. the host country and 7 other countries) with the same V.I.E.

The Intern has the right to claim expenses for the journeys undertaken in this respect and any costs relating thereto.⁷

A V.I.E may be required to use a company vehicle in the country of assignment. However, a distinction must be made between a **company car** (reserved for members of staff and can be used every day/weekends and holidays included) and a **pool car** (can be used by any person in the company - including officials such as **V.I.Es** - but only during working hours). Moreover, a company car may be considered a benefit in kind, which is not the case regarding a pool car. As far as insurance is concerned, it is important to note, that the social coverage provided to the interns is taken out by Business France with a private insurance firm and **does provide driving insurance for interns**.

C- Leave

The French host organisation must notify Business France in writing, of leave taken on French territory.

The French host organisation is directly responsible for managing leave (annual, one-off, sickness, maternity or adoption) and leave record must be permanently available to the Business France Office or the relevant Finance Department and Business France.

All interns are entitled to annual leave equal to two and a half days per completed month of Internship. Interns are not entitled to take leave days before they have been earned, except during the annual closing of the local host organisation.

Interns will be able to take public holidays under the following conditions:

Interns will be entitled to a minimum of 4 public holidays per year of Internship. These public holidays will be determined in consultation with the French host organisation and depend on the customs of the country in where the intern is assigned.

⁷ The French organisation advances or reimburses expenses upon presentation of receipts

Beyond these four public holidays, the French host organisation may choose to allow the Intern to take the same or some of the public holidays granted to its local staff. In this case, those days shall be considered as additional public holidays to be enjoyed by the Intern.

Should the French host organisation choose not to give additional leave to the intern, the days must be taken as holidays.

Annual leave may be taken either spread out over the assignment, up to the acquired number of days allowed, or all at once, at the end of the Internship. Leave days accumulated during one year of effective service may not be carried over to the following year, unless special permission has been granted by Business France after consulting the Head of the French host organisation.

Under Article 4 of Decree No.2000-1161 of 30 November 2000, special leave for family events may be granted in the following situations:

- Birth or adoption of a child;
- Marriage of the Intern;
- Death of the Intern's spouse or child;
- Death of a close relative of the Intern (father, mother, grandparents, step-parents, brother or sister).

In the occurrence of such an event, the intern is entitled to

Minimum8:

- Minimum 4 days for marriage;
- Minimum 3 days for a birth or adoption;
- Minimum 2 days for the death of a spouse or child;
- Minimum 1 day for the death of a parent.

Maximum:

• 10 days of leave (for each event listed). The local host organisation can make its own decision on the amount of time granted between the aforementioned legal minimum and maximum amounts.

Leave not taken cannot be exchanged against any monetary compensation.

D - Accommodation

The intern's accommodation must be located in the host country.

In some countries, the provision of accommodation is mandatory. In this case, the French host organisation must provide accommodation in full and in kind.

In countries where it is not mandatory to provide accommodation, the French host organisation may decide to fully or partially cover the Intern's accommodation in cash or in kind under the following conditions.

Where accommodation is provided in kind by the French host organisation, the accommodation must be up to standard in terms of health and safety for the Intern as well as adapted to the intern's family situation.

Where the accommodation is fully or partly paid for by the French host organisation, the geographical allowance paid to the Intern is reduced by 20%, unless the V.I.E undertakes the Internship in his/her country of residence. Where the provision of accommodation is compulsory, the allowance paid to all V.I.Es, regardless of the context or the specificity of the Internship, will be reduced by 20%.

⁸ The minimum durations given follow French legislation in this area.

Financial compensation for accommodation shall be delivered within the following limits

- Compensation must be in connection with the current rental market in the country and
- Participation shall not exceed the amount of rent and
- Participation must at least represent the amount corresponding to the 20% reduction of the
 geographical allowance and at most be equal to the amount of the monthly geographical
 allowance. This limit must be realistic and in relation to the price of the rental market. The French Trade
 Commission Business France or Finance Department in the V.I.E's host country can provide some basic
 information (the average cost of accommodation) on this subject.

In all cases, participation in the V.I.E's accommodation costs must be paid directly by the French host organisation.

If these limits are not respected, both the Intern and the French host organisation could face the disallowing of the Intern's tax exemption in France on his/her monthly allowances, as provided for by Law No.242-2000 of 14 March 2000.

VII - SOCIAL SECURITY COVERAGE

A- Social welfare

On behalf of the French host organisations and subject to the European and international commitments of France and the provisions of Article L.122-7, Business France provides Interns and their dependants with benefits in kind for sickness, maternity and disability and benefits for accidents at work and occupational diseases, at a level at least equal to that provided for in paragraph I of Article L.122-14.

As such, it has taken out a group insurance policy.

In addition, it provides the benefit of additional coverage for the above risks, especially in the event of hospitalisation, as well as the risks of medical evacuation, medical repatriation and the repatriation of remains.

The benefit of the provisions of Article L.122-12 is maintained during the period of the Internship to the benefit of the Intern in the event of sick leave, or maternity or adoption leave, or temporary disability due to a work-related accident.

The policy covers: medical expenses, repatriation assistance, provident scheme, special risks and civil liability.

Information on the coverage provided to interns and their dependants is posted on the personal space of each Intern before the start of their Internship by Business France, which has purchased a group insurance policy. Membership is mandatory for all interns

<u>Please note:</u> Accompanying persons must be reported to the insurance company before the intern leaves for the Internship in order for that person to be supported as a dependent, subject to the submission of required official documents by the intern. In addition, with regard to France's international and European commitments, the intern's dependants (as defined by the French Social Security Code) who are accompanying the intern to the host country, must not engage in any paid activity nor be a national of the country in which the intern is performing his/her Internship, in order to benefit from the social protection set up by Business France. Consequently, the cover for the dependent must be systematically confirmed by the insurance company in charge of the intern's policy.

B- Medical care

Ensuring that the interns remain in a good state of health requires the French host organisations to ensure that the former follow the rules of hygiene and prevention necessary in their host country, providing necessary support when required.

Prior to their assignment, Interns must undergo a medical examination by doctors approved by the ARS (http://www.ars.sante.fr). Abroad a list of advised doctors is available at the French Embassy/Consulate.

As part of this visit, compulsory vaccinations will also be checked.

Routine medical expenses

The reimbursement of routine medical expenses is subject to the application measures mentioned in the "Practical guide to your international insurance" sent to V.I.Es prior to departure and available on the website www.april-international.com and on the civiweb.com.

Hospitalisation and repatriation costs

The reimbursement or payment of hospitalisation and repatriation costs is subject to the application measures mentioned in the "Practical guide to your international insurance" sent to interns prior to departure and available on the website www.april-international.com.

In the event of hospitalisation, the intern and the French host organisation must inform Business France as soon as possible.

For all information concerning hospitalisation, the APRIL's following emergency numbers can be called:

- In case of hospitalisation in the United States and Canada:+1 866 299 2900
- In case of hospitalisation in Latin America: +1 305 381 6977
- In case of hospitalisation in Asia-Pacific region: +66 2022 9180
- In case of hospitalisation in Middle East, Africa, Europe: +33 1 73 04 64 25

Regarding repatriation assistance cover, V.I.Es can contact the following emergency number, quoting the protocol number 921275:

- MONDIAL ASSISTANCE: +33 (0)1 42 99 82 45

C- Sickness - maternity - adoption leave

If the Intern is not able to work in the event of duly certified illness, he/she is entitled to a maximum of 30 days of sick leave for a period of 6 consecutive months. The calculation of these 30 days is done in calendar days.

<u>Please note:</u> supporting documentation must be provided for all days of absence due to illness, otherwise the French host organisation can count these days as leave. Any unjustified absence may constitute serious misconduct and lead to the early termination of the Internship.

When interns are on sick leave, they must not leave the country in which the doctor's note was issued, unless they have written permission from the doctor who issued the note.

The procedure for sending medical documentation is as follows:

- to BUSINESS FRANCE: the originals of any doctor's certificates authorizing sick leave, where appropriate, the medical report delivered upon discharge from hospital. Documents must first be send to the secure email address: medical.vie@businessfrance.fr within 48 hours, before sending the originals by post;
- to THE French COMPANY: copies of the documents sent to Business France;
- to the Insurance company APRIL INTERNATIONAL CARE: the medical invoices for reimbursement.

Should an intern be unable to carry out further duties at the term of the maximum sick leave or maternity or adoption leave (i.e. after a max. of 30 days for a period of 6 consecutive months), the Internship will be terminated.

However, if the illness is the result of an accident that occurred in the course of or in connection with the exercise of his/her duties, the intern shall be granted leave for the entire period of incapacity, not exceeding the end date of the Internship.

The total duration of sick leave, maternity or adoption leave may not exceed the end date of the Internship.

Interns are entitled to maternity leave and/or adoption leave for a period equal to that authorised under the French Social Security rules.

<u>Please note:</u> the Intern must make a written request for maternity leave to Business France (secure email address: <u>medical.vie@businessfrance.fr</u>), the Insurance Company April International Care, the local host organisation and the French host organisation, as soon as she is aware of her condition and no later than the third month of her pregnancy. This written notification must be accompanied by a medical certificate (issued by a licensed doctor) attesting to the pregnancy.

In the event of temporary illness or incapacity, V.I.E receive a reduced rate allowance if they are staying in France (see chap. V - A). They receive their full allowance if they are staying outside France.

D- Accidents at work

In the event of an accident occurring in the exercise of an intern's duties, the French host organisation taking part in the French International Internship Programme shall prepare a certificate reporting the details of the accident

If the accident occurs abroad, the certificate must be produced by the local host organisation <u>as soon as possible</u>.

This certificate must be drawn up on plain paper in the form of a detailed report including:

- The circumstances of the accident,
- The occurrence of the accident during the Intern's Internship,
- Describing personal injury caused by the accident,
- Planned or expected medical action in relation to the stated personal injury, caused by the accident,
- Where applicable, statements written on plain paper by witnesses to the accident will be used as evidence,
- The sick leave note.

This report must be sent to the Business France Office or relevant Finance Department, and to Business France (secure email address: medical.vie@businessfrance.fr). Business France then sends this certificate to the insurance company.

An accident is only attributable to work if it occurs:

- At the workplace,
- On the usual and most direct journey, regardless of the means of transport:
 - ✓ Between home in France and the place of assignment,
 - ✓ Between home at the place of assignment and the workplace,
- During a journey to carry out a work assignment or administrative formalities concerning the Internand relating to the Internship.

Under Occupational disease, the following is understood:

- An endemic disease in the host country
- A disease contracted during an epidemic affecting the host country

In the case one or both of these events occur, the intern is entitled to take leave for a duration equal to his/her inability to work in connection with the accident at work or occupational disease, not exceeding the end date of the Internship.

During this period in which he/she is unable to work, he/she will receive the allowance in its entirety.

If, at the end of the Internship, the intern is physically unable to continue or return to work, he/she can be eligible for a financial compensation, to be determined on a case-by-case basis.

VIII - MEDICAL REPATRIATION - EMERGENCY EVACUATION

A- Medical repatriation

The intern or, if circumstances do not permit, the local host organisation, must immediately notify the medical board of the assistance/repatriation agency available 24 hours a day and 7 days a week (MONDIAL ASSISTANCE: +33 (0)1 42 99 82 45 - protocol number 921275) and inform the Business France Office or the relevant Finance Department.

Only the agency's medical officer can decide whether repatriation is necessary. An intern cannot make the decision to be repatriated.

Any refusal of the solution proposed by the medical team will invalidate the personal assistance cover.

The repatriation agency bearing the costs, must authorize the return of the intern to the host country or to the country in which the accident occurred after receiving a recovery certificate from the attending doctor. If this rule is not respected, the cost of a new repatriation for the same illness will not be supported by the aforementioned body.

B- Emergency evacuation

Emergency evacuations are always delicate operations, depending on the local context in terms of security, health risks, for example and Business France does their utmost to ensure they are carried out to the best of their abilities.

The Business France Office is solely responsible for the decision to implement an evacuation procedure.

Once the decision has been approved, the Business France Office or relevant Finance Department will contact the assistance/repatriation agency to which the intern is affiliated via Business France.

If the intern can be assigned to work in France or another country by his/her French host organisation for the duration of the crisis, this period will be considered as actual work.

If the intern must return to France without being assigned within his/her French host organisation, this period will be considered as leave.

If the intern's leave does not allow him/her to maintain his/her status as a V.I.E, or if the circumstances of the emergency evacuation are such that Business France is not able to predict when the situation will improve, Business France will terminate the Intern's assignment. The reason given will be force majeure (see chap. IX - A).

In this specific case, as well as at any time during the Internship, it is essential that all V.I.Es can be located by the Business France Office or the Finance Department which is in charge of them.

IX - TERMINATION OF THE INTERNSHIP

A- Termination of the Internship

Business France may terminate the Intern's Internship in the following situations:

- Force majeure⁹,
- Violation of the terms of the agreement signed with Business France by the French host organisation (Article 28 of Decree No.2000-1159 of 30 November 2000),
- Serious misconduct by the Intern¹⁰. The early termination of the Internship is pronounced by the competent Minister once the Intern has been able to present his/her defence in writing,
- In the interest of the authorised service or activity¹¹, upon presentation of the necessary supporting documents and once the French host organisation has respected the one-month period,
- at the joint request of the V.I.E and the French host organisation,
- at the request of the Intern, giving three months' notice. Business France may terminate the Internship
 to allow the applicant to take a job. This is subject to the Intern producing a document proving the
 existence of the job.

The notice period starts from the date on which Business France gives their approbation.

B- Management of terminations and notification

The French host organisation or the Intern must send the early termination request in writing to Business France, along with the supporting documents, ensuring that the other party (French host organisation or Intern) is also informed. After consultation with the competent Business France Office or Finance Department, Business France will make the termination decision.

The V.I.E shall continue his/her Internship until Business France has made a decision, unless special circumstances prevent him/her from doing so.

Force majeure is an event that is traditionally born of three cumulative conditions:

1. **External event:** this is assessed in relation to the person or thing causing harm.

⁹ "Force majeure" means an exceptional circumstance not caused by the person suffering from the consequences thereof, which has resulted in preventing that person from performing the services that he/she had undertaken to perform. This event must be unforeseeable, unavoidable and not caused by the person suffering from its consequences.

^{2.} Unavoidability: this is a second essential criterion. This may not be a simple impediment or small difficulty. The factual assessment is subject to a high degree of requirements to retain only those events that are truly insurmountable. These include natural disasters (earthquake, storm or volcano eruption, etc.) and political events (revolution, coup, war or embargo, etc.). However, this is not a fixed concept.

^{3.} **Unpredictability:** an event that cannot be predicted. If the occurrence of the disaster was capable of being predicted, it will not be considered as a case of force majeure. This is because the appropriate measures could have been taken to avoid or minimize the damage.

Within the meaning of civil law, misconduct is the attitude of a person who negligently, recklessly or maliciously fails to meet his/her contractual obligations.

Under labour law, "serious misconduct" is an attitude that makes it impossible to continue to employ the employee in the French host organisation, even for the notice period.

Law No.2000-242 refers to this solution as it orders the Intern to reimburse the allowances and transportation costs advanced by the French host organisation for the Internship.

These "work reasons" are not subject to a precise definition in legislation. They can therefore be understood as the difficulties that the French host organisation hosting the Intern has come up against (e.g. leading to the suppression of the latter's position) as well as the inability of the Intern to perform the assignment for which he/she was assigned. The concept of "work reasons" is very wide, and so any reliance on this reason by the French host organisation must be duly justified in order to break the contract. This requirement ensures that Interns enjoy greater legal protection.

Business France must notify the V.I.E and the French host organisation of the early termination of the Internship in writing.

<u>Please note</u>: a dispute settlement procedure is applicable to disputes caused by early termination of the Intern's Internship. It is attached to this guide.

C- Penalties for serious misconduct or early termination in breach of the regulations

When an early termination of the Internship occurs because of serious misconduct or following a request from the Intern made outside of the conditions set out above, the V.I.E is asked to reimburse the expenses incurred by the Internship.

These expenses include travel, transportation of luggage and training and, where applicable, the amount of the advance and allowances overpaid for notice periods not worked.

The Ministry of Economy, Finance and Foreign Trade may, however, exempt the V.I.E from reimbursing all or part of the money in exceptional circumstances and where the request is duly justified.

With regard to the relationship between the Intern and the French host organisation, employment law is not applicable. However, in the event of serious misconduct, the concept used in labour law can be referred to, as can the resulting consequences of said misconduct.

<u>Please note</u>: in the event of early termination at the request of the Intern within 6 months following the beginning of the assignment, the advance paid to the Intern during the first month of the Internship will become immediately payable and must therefore be reimbursed by the V.I.E.

X - END OF INTERNSHIP

The Internship will end on the originally planned date or in advance (see chap. IX (A)).

A- Medical examination at the end of the Internship

At the end of the French International Internship Programme, the V.I.E must undergo a medical check by a doctor approved by the Minister of Economy, Finance and Foreign Trade (i.e. a doctor approved by the ARS). The applicant must fill out a medical certificate at the end of the French International Internship Programme (sent with the return booklet).

- **In France**, the medical check-up is performed by a doctor approved by the ARS. The Intern submits the original medical certificate to Business France.
- **Abroad**, the medical check-up is performed by a doctor approved by the Embassy. The Intern submits the original medical certificate to Business France.

This medical examination must be performed within the last 8 days of the Internship.

The International Intern must submit the original doctor's bill for reimbursement to the insurance company covering him/her during the Internship no later than two months following the end of the Internship.

B- End-of-Internship report

At the end of the internship, each V.I.E is required to submit an end-of-Internship report to Business France by completing the on-line form on the CIVI website (www.civiweb.com) in his/her personal space or in the list of downloadable documents.

C- Extension

Interns who, after their Internship, wish to extend their stay in the host country for a period not exceeding three months as specified in the contract or agreement, for personal or professional reasons (permanent work contract or internship), shall still be able to take advantage of free return travel and transportation of personal effects up to the limit of 150 kg.

Beyond three months, the ticket and luggage fee will not be paid for the return journey.

Please note:

Any extension of the stay will not, however, lead to an extension of the social coverage, or, where applicable, the accommodation offered by the French company. From the end date of the Internship, the V.I.E will no longer receive these benefits.

D- Validation of the Internship period

Certificate of internship completion

A certificate of internship completion will be issued by Business France at the end of the Internship period providing the Intern has completed an Internship of at least 6 months.

The issuance of this certificate is subject to the submission of the end-of-Internship medical certificate and the end-of-Internship report.

Diplomas / Professional titles

The actual duration of the Internship is counted towards the duration of professional experience required for the validation of professional experience in France for the award of a higher education or technical diploma or a professional title.

Social coverage

Interns returning to France at the end of the Internship and who were covered under a foreign social security system before leaving for the V.I.E Programme, should contact their foreign social security office to find out whether they are entitles to coverage in France under European and national agreements. If not, affiliation may be considered based on their residency in France.

V.I.Es must apply for affiliation to the general regime with their local office, based on residency (basic universal health coverage) and may request additional coverage based on their financial resources (consideration of the 12 months preceding the application, including income received from abroad). No waiting period applies.

Retirement

The Caisse Nationale d'Assurance Vieillesse (CNAV - National Old Age Pension Fund) in France allows non-French Interns who are EU nationals the same rights as French citizens as regards retirement under the provisions of Article L.122-15 of the French National Service Code. The rule is the same: it is the first pension scheme of a European state to which the Intern is affiliated on a compulsory basis after the Internship that is used in the calculation for validation of the basic quarters. The procedure for recognition is identical (certificate of completion of Internship issued at the end of the Internship for validation by the CNAV).

CNAV

110 Avenue de Flandre 75951 Paris cedex 19 Tel : +33 (0)9 71 10 39 60

www.retraite.cnav.fr

E - V.I.E Club

The purpose of this Club is to create a dynamic community for all those who have had the V.I.E/V.I.A experience, or the CSNE/ASOC and VSNE/VSNA experiences. It provides the required follow-up and encourages a buddy system between former Interns and new applicants.

In addition to the regular publication of information about the alumni network, the V.I.E Club gives access to a number of services on the topic of employment and recruitment for three months before the end of your Internship.

USEFUL ADDRESSES

BUSINESS FRANCE – V.I.E Department

2 place Laurent d'Arvieux - CS 60708 13572 MARSEILLE CEDEX 02

Tel.: +33 (0)4 96 17 26 50 Fax: +33 (0)4 96 17 26 62 Email: <u>vie@businessfrance.fr</u> Website: <u>www.businessfrance.fr</u>

CIVI (Information Centre on the French International Internship Program)
77 boulevard Saint-Jacques 75014 PARIS

Email: <u>info@civiweb.com</u>
Website: <u>www.civiweb.com</u>.

BUSINESS FRANCE OFFICES

The list of Business France Offices, along with their contact details, can be found on the website: www.businessfrance.fr

FINANCIAL DEPARTMENTS

The list of Financial Departments, along with their contact details, can be found on the website: www.tresor.economie.gouv.fr/Pays

APRIL INTERNATIONAL CARE FRANCE

For more information about your health coverage:

Monday to Thursday from 8.30 a.m. to 6 p.m. (8.30 a.m. to 5.30 p.m. on Friday) - Paris Time

Tel.: +33 (0)1 73 04 64 25 - Fax: +33 (0)1 73 02 93 90

Email: vi.expat@april-international.com www.april-international.com

MONDIAL ASSISTANCE

Repatriation request 24h/24 – 7j/7 Tél: +33 (0) 1 42 99 82 45 – protocole 921275

ARS (Regional Health Agency)
For a list of approved doctors in France
www.ars.sante.fr

ANNEX 1: Laws and regulations governing the V.I.E Programme

Article L.122-1 et seq. of the French National Service Code: http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000021960511&cidTexte=LEGITEXT000 006071335&dateTexte=20121009

Decree No.2000-159:

http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000767029&fastPos=1&fastReqId=1344108849&categorieLien=cid&oldAction=rechTexte

Decree No.2002-183:

http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000403192&fastPos=1&fastReqId=1008779998&categorieLien=cid&oldAction=rechTexte

Decree No.2000-1160:

http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000403121&fastPos=1&fastReqId=1666186308&categorieLien=cid&oldAction=rechTexte

Decree No.2000-1161:

http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000218785&fastPos=1&fastReqId=1099424596&categorieLien=cid&oldAction=rechTexte

- Order of 30 November 2000 NOR: MAEA0020512A:
 http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000767030&fastPos=2&fastReqId=181
 3055875&categorieLien=id&oldAction=rechTexte
- Order of 30 November 2000 NOR: MAEA0020513A:
 http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000586868&fastPos=1&fastReqId=156
 1953568&categorieLien=id&oldAction=rechTexte
- Order of 24 March 2004 NOR: ECOE0400003A:
 http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000611393&fastPos=1&fastReqId=115
 0136495&categorieLien=cid&oldAction=rechTexte

ANNEX 2: <u>PROCEDURE APPLICABLE TO THE SETTLEMENT OF DISPUTES IN THE EVENT OF EARLY TERMINATION OF THE INTERNSHIP</u>

Early termination of an Internship for one of the reasons described in Law No.2000-242, Article 8, can sometimes lead to disputes.

To avoid any misuse of somewhat vague notions such as "force majeure", "gross negligence" or "work reasons", strict procedures must be followed.

At the end of the mediation process, Business France will take the necessary measures to solve the problem promptly.

a- Declaring the situation to Business France

The French host organisation taking part in the V.I.E programme must report any problem encountered in the performance of the Internship to the managing body (Business France) as soon as possible.

French host organisations are reminded that they may not, in any event, take unilateral retaliatory measures against the Intern in their service. Business France alone has the power to announce the termination of the Intern's contract and the resulting consequences under the terms of the agreement between the Agency and the French host organisations.

When a problem is reported, Business France will ask them to send a report of the reasons supporting the request for early termination of the Internship by email or letter. Each reason given in this report must be duly justified.

b- Application of the principle that both parties have the right to be heard

Once Business France has in its possession all of the components of the request for early termination submitted by the French host organisation, it shall inform the Intern of the situation and give him/her 7 working days to present his/her arguments.

The Intern will be informed explicitly of the time he/she has been given to present the requested elements, and the consequences resulting from a lack of response on his behalf. He/she will be informed that a failure to respond within the time limit will be considered an implicit acceptance of the early termination of the Internship.

c- <u>Diverging views</u>

Where the Intern and the French host organisation present a discrepancy between accounts, Business France will undertake a concrete assessment of the facts presented by all parties concerned.

As such, the Agency may request supporting evidence of the arguments of both parties.

Inaction on the part of the Intern within 3 working days will be considered implicit acceptance of the termination without further discussion.

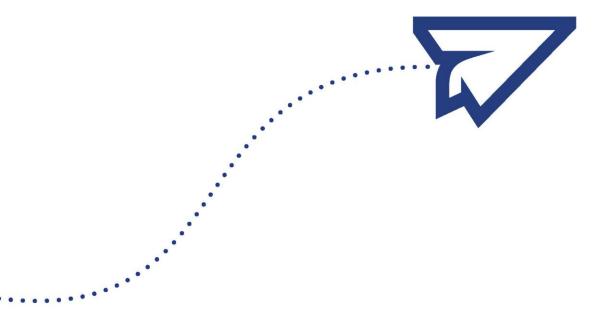
This phase of the procedure will determine the financial consequences applicable to the termination of the contract.

d- Business France's decision

In view of the previous phases, Business France will make its decision on the consequences relating to the contract and on the consequences on the personal situation of the Intern.

In the case of force majeure, the Decree of 30 November 2000 provides that the Intern may, by derogation, ask to be assigned to another V.I.E.

In the event of serious misconduct, the same Decree reserves the right for Business France to ask the Intern to reimburse the money already spent on the Internship and the administration costs.



To find more, just go to www.BusinessFrance.fr or contact Business France:

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