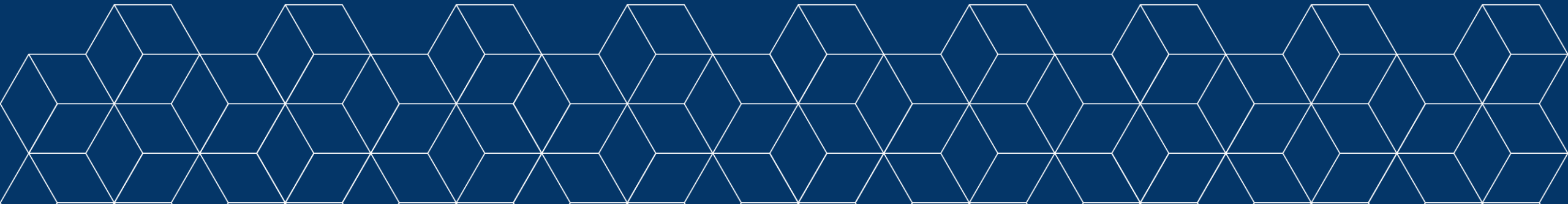


**Care Work, Digitalisation and the Reconfiguration of
Welfare Regimes: The CESU+ Model as a Public Platform for
Labour Formalisation**

9th International ASTRIL Conference

INAPP SPECIAL SESSION THE LABOUR MARKET AND NEW TECHNOLOGIES

Rome, 22th January 2026



Central role of the care sector

- Demographic pressure (population ageing)
- Structural growth of employment in care work
- A key area for the reorganization of the welfare system
- In Italy: limited public establishment → family-based care (“do-it-yourself” welfare) and high informality

A key sector at the intersection of:

- migration
- digitalization
- demographic trends



The early Situation (France, early 2000s)

- Fragmented supply of care services
 - Direct relationship between families and workers
 - High level of informal (undeclared) work
 - Few structured firms
- **Need for integration between welfare, labor, and taxation**



The French strategy: welfare–labor integration

From APA to CESU: a simple timeline

2002 – Allocation Personnalisée d’Autonomie (APA)

A public welfare benefit introduced to support people with non-self-sufficiency, providing financial resources based on the level of care needs. ———→ WELFARE

2005 – Chèque Emploi Service Universel (CESU)

A public system introduced to modernize the implementation of care policies, by simplifying hiring, payment, and social contributions for personal and care services. ———→ LABOUR MARKET

APA defines the right and the amount of care support; CESU defines how care work is paid and formalized.

Key difference

- APA finances care needs for a specific group(non-self-sufficient people) in a no flat way
- CESU offers a broader and more flexible tool to organize and formalize care and domestic work, with or without APA

Overall effect

CESU does not replace APA, but extends and operationalizes care policies, making regular employment easier and more attractive.



CESU is a public instrument of payment and administrative simplification

→ managed by URSSAF, not by a private entity.

Create regular employee employment reports

→ the worker is hired as an employee, not as occasional

Even if the job is temporary or with multiple employers

→ it is normal in care work to have several families/employers, but each relationship is regular

Social security contributions are full and ordinary

→ pension, unemployment, sickness

→ the hours declared are valid in full in the contribution history.

CESU is a tool that enables the transition from a “job-based society” to a “multi-job society.”



Key clarification

What CESU is (and is not)

CESU is not an occasional work voucher

It creates a regular employee–employer relationship, even if temporary

Minimum wage is guaranteed

Full social security contributions are paid
(pension, unemployment, health insurance)

What “voucher” means in CESU

The voucher supports the ability to pay for care services

It helps finance and simplify payment

It does not change the job status: employment remains regular and dependent



CESU: how it works (simple overview)

CESU déclaratif

- The employer directly hires a care worker (at home)
- The employer declares hours worked
- Regular dependent job, even if temporary or part-time
- Pay at or above the minimum wage
- Full social security contributions

Lower costs → **discourages undeclared work**

CESU préfinancé

Payment support financed in advance by:

- Employers (company welfare)
- Public or social security institutions (i.e APA)

Helps households **pay for care services**

Does **not change** the employment relationship (still regular)



Since 2019: digitalisation with CESU+ (a public platform)

- Introduction of CESU+, a public digital platform managed by URSSAF
- Fully integrated management of wages and social contributions
- The employer only declares hours worked
- Automatic payment of net wages and social security contributions
- Regular employment becomes the easiest and most convenient option



CESU+ 2019: How It Works

DIGITAL PUBLIC PLATFORM WORK

In pratica

Dominique hires Charlotte to help with daily activities and uses the CESU+ service.

Dominique declares Charlotte's salary. CESU+ extracts the declared salary from Dominique's bank account and transfers it to Charlotte's bank account.

Social security contributions are then charged to Dominique's account at the end of August.

CESU+ also gives access to the **Immediate CESU Advance** service for the **tax credit**.

Employer and worker register on the public CESU+ system - [URSSAF](#)

Employer declares only the hours worked each month

Public authority through the platform (URSSAF) pays wages and social contributions automatically

Immediate tax credit and no administrative weight for families – CESUS IMMEDIATE AVANCE



How CESU+ with the *Immediate Tax Credit* works

1. Jacques employs Nora legally as a home care worker.

Together, they activate **CESU+** and the **Immediate Tax Credit** option.

2. Each month, Jacques declares through CESU+:

1. **€200** net salary for Nora
2. **€155.51** in social contributions

3. 🖱️ **Total cost before tax credit:**

€200 + €155.51 = **€355.51**

4. **Normally**, Jacques would pay the full amount and receive **50% back later** as a tax credit.

5. **With the Immediate Tax Credit:**

1. **50% of the total cost** (salary + contributions) is **deducted immediately**
2. The tax credit equals **€177.75**

6. **What happens in practice:**

1. CESU+ **charges Jacques only €177.75**
2. Nora receives **the full €200 salary**
3. Social contributions are **paid in full**
4. The tax benefit is **immediate**, not delayed



Results and Comparison with Italy

Strong reduction of undeclared work in home care services

Millions of workers employed with regular contracts via CESU/CESU+

CESU provides full and real social contributions (pension, health, unemployment)

Different Italy's Separate Scheme, contributions are not 'light' or residual

Fairwork Italy studies digital care platforms to improve regulation



Comparison with Italy

Vouchers / Libretto Famiglia:

Occasional work

Light social contributions

Discontinuous social security coverage

CESU / CESU+:

Regular employment

Full social contributions

Career recognition and continuity

Conclusion

CESU+ = a public digital welfare infrastructure

New research line too within the **Fairwork Italy project**





GRAZIE PER L'ATTENZIONE

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