

France Payroll & Statutory Compliance – 3 Day Training

Course Overview

This 3-day professional training program provides an end-to-end understanding of French payroll, labour law, DSN reporting, and statutory compliance. The course is designed for payroll professionals, HR, finance, and compliance teams responsible for operating or reviewing French payroll. It aligns with the Code du travail, Code de la sécurité sociale, Code général des impôts, URSSAF doctrine, AGIRC-ARRCO regulations, and DSN NEODES standards. The program emphasizes statutory calculations, compliance risks, audit preparedness, and authority-driven corrections.

Day 1 – Employment Framework, Hiring & DSN Foundations

- Employee classifications: Cadre, Non-Cadre, Assimilé Cadre
- Working time rules: 151.67 hours, forfait heures, forfait jours
- Collective Bargaining Agreements (CBA) impacts
- Mandatory new hire data: NIR, SIRET, contract type, PAS, bank details, Prévoyance/Mutuelle
- DPAE and statutory timelines
- DSN framework: monthly DSN, event DSNs, KO handling

Day 2 – Payroll Calculations, Contributions & Absences

- Earnings and deductions; gross-to-net logic
- PMSS / PASS ceilings; plafonné vs déplafonné contributions
- URSSAF, AGIRC-ARRCO, CEG, CET, APEC, AT/MP
- Progressive regularisation and Fillon reduction
- Time & Attendance: CP, RTT, sickness, maternity, AT/MP
- IJSS, subrogation, Prévoyance top-ups
- Prévoyance and Mutuelle schemes and declarations

Day 3 – Tax, Terminations, Accounting & Compliance

- PAS (Prélèvement à la Source) withholding and DSN interaction
- Leaver scenarios: resignation, dismissal, CDD end, rupture conventionnelle, retirement
- Statutory payouts: leave balance, severance, notice, portabilité
- DSN FCT requirements
- Payslip statutory layout: net social, net imposable
- Payroll accounting entries and third-party remittances
- URSSAF audits, statutory retention, year-end adjustments