ZEDRA Local Country Guide Payroll Capabilities

France

Reports

FRANCE payroll systems will output the following local payroll reports. These are available in French language:

- Draft Payslip -CODEENTITY_PAYSLIPS_AAAAMM_VERSION.PDF
- Final Payslip - CODEENTITY_PAYSLIPS_AAAAMM_FINAL_VERSION.PDF
- Payment reports - CODEENTITY_ETAT_PAIEMENTS_AAAAMM.PDF
- CODEENTITY_ORDRE_DE_VIREMENT_AAAAMM.PDF
- CODEENTITY_SEPA_FILE_AAAAMM.XML
- Payroll Elements report - CODEENTITY_RECAPITULATIF_DE_PAIE_AAAAMM.PDF
- Charges report - CODEENTITY_TABLEAU_DES_CHARGES_AAAAMM.PDF
- Balances report - CODEENTITY_SOLDE_DE_REPOS_AAAAMM.PDF
- DSN report - CODEENTITY_DSN_DUCS_AAAAMM.PDF
- GL report - CODEENTITY_GL_AAAAMM.xls
- Work certificate - CODEENTITY_WKC_EENUMBER_NAME_AAAAMM.PDF
- Receipt of final pay - CODEENTITY_RSDTC_EENUMBER_NAME_AAAAMM.PDF
- Attestation "Pôle Emploi" - CODEENTITY_PE_AED_EENUMBER_NAME_AAAAMM.PDF
- DPAE - CODEENTITY_DPAE_EENUMBER_NAME_AAAAMM_VERSION.PDF

Country Specific Commentary

Specific requirements in-country include:

1. For starter employee, a pre-hire declaration (DPAE) must be sent within the 8 days prior the start of the contract.
2. In case of termination, three documents must be provided to the employee no later than the last day of work: work certificate, rematerialized employer attestation (AER) and receipt for final settlement.
3. In case of absence for sickness, work accident, paternity or maternity, a part of the salary continuation is paid by Social Security. This part of the salary continuation is named “indemnités journalières de la Sécurité Sociale (IJSS)” (= daily allowances from Social Security). To get this payment from Social Security, a salary certificate must be sent to authorities. Daily allowances from Social Security must be processed in payroll at the same time as the absence itself (pre-accounting method) or once the payment is received by the employer (subrogation method) or by the employee. To issue this salary certificate to authorities, the prescribing doctor's medical certificate must be provided.

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4. The apprenticeship tax is divided in two parts: the main part is collected on monthly basis by the URSSAF through the DSN, the second part, so called liberatory apprenticeship tax, is collected on annual basis, in the DSN of April (due date: May 5th or May 15th depending on the headcount) of the following year. The liberatory part of the apprenticeship tax is calculated every month even if the payment is due the following year.
5. If the legal professional training contribution is collected on monthly basis by the URSSAF through the DSN, it is not the case for the CBA professional training contribution: this has to be declared and paid to the relevant skills operators (OPCO) every year no later than the last day of February of the following year. Same as the liberatory part of the apprenticeship tax, the CBA professional training contribution is calculated every month in payroll, from January to December, and the total amount of the year is due to be paid in February Y+1.
6. It is compulsory to declare in DSN every month the disabled workers of the company. In the DSN of April of the following year (due date: May 5th or May 15th depending on the headcount), the compulsory declaration of employment of disabled workers (DOETH) is expected. An additional contribution is due to be paid by companies of more than 20 employees that fail to meet their obligation to employ at least 6% of disabled workers.
7. An additional contribution could be applied according to the CBA. For example, every company belonging to the CBA SYNTEC (companies whose main activities is engineering, consulting, IT services, organization of exhibitions and language related services) must pay every year an additional contribution called ADESATT. The ADESATT is calculated every month and the total of the year is due to be paid no later than March 31st of the following year.
8. In the last DSN of the year, due on January 5th or January 15th depending on the headcount, companies must declare fees paid to third parties. These may include commissions, brokerage fees, commercial or other rebates, occasional or non-recurring fees, gratuities and other remuneration.
9. It is also required to declare in the last DSN of the occupational risk exposure factors. The DSN reporting obligation now covers the 6 risk factors linked to an aggressive physical environment or certain work rhythms: activities in hyperbaric environments, extreme temperatures, noise, night work, alternating shifts, repetitive work.

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Local System Functionality

Where Zedra technology is not deployed,

- Payslip per employee
- Employee Vault / Dematerialization via web portal and 50 years archiving
    i. delivery of payslips via web portal
    ii. Archiving 50 years for Employee
- Delivery of paper payslips (in black & white) to the home address of the employee.

Additional Services

It is possible that additional local services may be required in specific local countries to support the global standard operating model. Below are a list of additionally chargeable services for your consideration:

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- Gross to net - HR PATH (English version available).
- Off-cycle/ additional run.
- GL file customisation.
- Reformatting/creating reports to support the client during audits.
- Providing assistance and/or clarification on payroll related matters.
- Simulation (Simple).
- Simulation (Complex).
- Calculation of severance payment & Rupture conventionnelle outside the payroll cycle.
- Calculation of simple leaver outside the payroll cycle.
- Specific declaration for companies belonging to SYNTEC CBA. (Déclaration ADESATT).
- Yearly Income tax Revenue individual report. (Fiches Fiscales).

Provident Fund

a. Option 1: Including affiliation, and monthly management in case of changes + interaction with “prevoyance” related to employee folders + Process and creation file for long sickness upon Client request [Included Indemnity ‘Prevoyance’]: Excluding direct interaction with the employee and management of contractual relationship.
b. Option 2: In case the scope shall include the follow up of the “triggering” of “prevoyance” in case of long sickness, meaning when the sickness is reaching a certain number of days – and creating a file for the long sickness without asking by the client: Excluding direct interaction with the employee and management of contractual relationship.

Mutual Health Insurance

- Administrative management of « mutuelle » - very important: excluding direct interaction with the employee and management of contractual relationship. Including affiliation, and monthly management in case of changes + interaction with “mutuelle” related to employee folders.
- Completion of salary information on long sick leave declaration for welfare insurance provider. Without Option 1&2

- “IJSS” follow up of payments via Net entreprise and regularizations accordingly - Checking of the payment flow via Net entreprise – and reconciliation with what was calculated in payroll – regularization in case of a gap of more than 1 euro.
- BIK cars calculation.
- BIK accommodation calculation.
- Provident fund declaration (without dsn).
- Mutual Health Insurance declaration (without dsn).
- PIDR.
- Urssaf vigilance certificate.
- Receipt of authenticity urssaf.
- TOPAZE - individual request (new hire, ,,,).
- Headcount calculation.
- France gender gap. (egalité index hommes-femmes).
- Bilan social - work conditions report - yearly report.
- BDES - work conditions report - yearly report.
- Employer registration.

** Any additional service required and not proposed on this list can be studied to propose a personalized service.