

# Course : Calculate daily allowances in payroll

Guarantee the reliability and processing of IJSS payments  
*Practical course - 1d - 7h00 - Ref. IJS*  
Price : 740 € E.T.

NEW

Master the calculation and valuation of daily benefits (IJSS) to ensure reliable salary continuation, secure payroll processing and prevent the financial risks associated with work stoppages. This essential training course combines regulatory compliance and operational rigor.

## Teaching objectives

At the end of the training, the participant will be able to:

- ✓ Identify the different types of daily allowance paid by the social security system
- ✓ Calculate the amount of IJSS according to the rules in force and the situations of stoppage
- ✓ Check the consistency between IJSS and the salary maintenance plan in effect
- ✓ Preparing pay slips for employees on sick leave

## Intended audience

Payroll managers.

## Prerequisites

Good knowledge of payroll fundamentals.

## Practical details

### Hands-on work

Alternating theoretical and practical inputs: case studies, application exercises.

## Course schedule

### PARTICIPANTS

Payroll managers.

### PREREQUISITES

Good knowledge of payroll fundamentals.

### TRAINER QUALIFICATIONS

The experts leading the training are specialists in the covered subjects. They have been approved by our instructional teams for both their professional knowledge and their teaching ability, for each course they teach. They have at least five to ten years of experience in their field and hold (or have held) decision-making positions in companies.

### ASSESSMENT TERMS

The trainer evaluates each participant's academic progress throughout the training using multiple choice, scenarios, hands-on work and more. Participants also complete a placement test before and after the course to measure the skills they've developed.

### TEACHING AIDS AND TECHNICAL RESOURCES

- The main teaching aids and instructional methods used in the training are audiovisual aids, documentation and course material, hands-on application exercises and corrected exercises for practical training courses, case studies and coverage of real cases for training seminars.
- At the end of each course or seminar, ORSYS provides participants with a course evaluation questionnaire that is analysed by our instructional teams.
- A check-in sheet for each half-day of attendance is provided at the end of the training, along with a course completion certificate if the trainee attended the entire session.

### TERMS AND DEADLINES

## 1 Fundamentals of absences and IJSS entitlements

- Identify the types of absence giving entitlement to IJSS and their calculation
- Determining the conditions for entitlement under the general scheme
- Understanding waiting periods and compensation rules
- Explain the principle of subrogation and its impact on payroll

### Hands-on work

Calculation of absences due to sick leave.

## 2 Calculation of IJSS by reason for sick leave

- Calculate IJSS sick pay based on reference salary
- Applying the rules specific to industrial accidents and occupational diseases
- Determining maternity and paternity IJSS according to durations and ceilings
- Integrating IJSS into the pay slip

### Hands-on work

Calculation of IJSS by reason for sick leave.

## 3 Salary maintenance and guaranteed income

- Calculate your income guarantee
- Calculate employer's top-up
- The net guarantee
- Managing IJSS benefits in cases of therapeutic part-time work

### Hands-on work

Calculation of guaranteed income and employer's supplement

## 4 Tax and social security treatment of IJSS

- Identify taxable and non-taxable IJSS
- Correctly declaring IJSS in DSN
- Understanding the impact on net taxable income and withholding tax
- Anticipate URSSAF controls related to IJSS and salary maintenance

### Hands-on work

Calculation of taxable bases for withholding tax in the event of subrogation of IJSS benefits

Registration must be completed 24 hours before the start of the training.

### ACCESSIBILITY FOR PEOPLE WITH DISABILITIES

Do you need special accessibility accommodations? Contact Mrs. Fosse, Disability Manager, at psh-accueil@orsys.fr to review your request and its feasibility.

## Dates and locations

### REMOTE CLASS

2026 : 3 July, 25 Sep., 18 Dec.

### PARIS LA DÉFENSE

2026 : 26 June, 18 Sep., 11 Dec.