

Course : Payroll and social security contributions, the basics

draw up pay slips

Practical course - 3d - 21h00 - Ref. PAI

Price : 1870 € E.T.



4,2 / 5

BEST

Payroll management is one of the most important and highly regulated aspects of human resources management. In this course, you will learn about compulsory and optional information, the legal form and essential knowledge of labor law for drawing up pay slips, calculating working hours and absences, social security contributions, issuing final pay slips, and issuing certificates and attestations of departure.



Teaching objectives

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

- ✓ Distinguish between remuneration elements to calculate salaries
- ✓ Preparing pay slips based on working hours and absences
- ✓ Determining social security contributions and their impact on payroll
- ✓ Calculate severance pay and final settlement.

Intended audience

Members of "payroll" departments, SME accountants, business managers wishing to produce or supervise pay slips.

Prerequisites

No special knowledge required.

Practical details

Hands-on work

Application exercises and real-life case studies to get participants up and running. Production of simple full-time and part-time payrolls.

Course schedule

PARTICIPANTS

Members of "payroll" departments, SME accountants, business managers wishing to produce or supervise pay slips.

PREREQUISITES

No special knowledge required.

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.

1 The pay slip: presentation

- Know the form and structure of the pay slip: gross salary, social security and tax contributions, net tax, social security, payable.
- Understand the legal basis of the pay slip.
- Distinguish between mandatory, prohibited and optional information.
- Identify the employer's obligations: payment methods, etc.

Hands-on work

Determine gross salary, taxable salary and net salary.

2 The different elements of remuneration

- Apply hiring formalities: DPAE, pension and complementary fund declarations.
- Know the legal and conventional working hours: number of hours per week or month, according to agreements, the 35 h.
- Understand how wages are set: the number of hours worked per month and the basic wage, the SMIC.
- Evaluate additional salaries: bonuses (monthly, periodic or annual), gratuities, bonuses.

Hands-on work

Determine gross salary, taxable salary and net salary. Calculate a basic salary.

3 Working hours and pay slips

- Managing overtime (quota: limits on authorized overtime and premium pay).
- Discern whether or not hours worked are counted as working time: skills assessment, on-call duty at home.
- Apply the prorated salary system for employees joining or leaving during the month.
- Apply equivalent compensatory rest periods.
- Understand the use and payment of overtime.
- Know the rules governing night hours.

Hands-on work

Calculation of overtime and compensatory rest. Off-duty training allowance.

4 Recording absences

- Distinguish between the different rules governing paid leave entitlements.
- Apply vacation pay (according to the two calculation models: salary maintenance and tenths).
- Account for absence valuation based on the value of the calendar, working or working day.
- Calculate lost wages due to sickness, maternity and workplace accidents.
- Know how to calculate the daily compensation paid by social security.
- Identify the subrogation mechanism.
- Understanding the net income guarantee set by collective bargaining agreements.

Hands-on work

Determine remuneration for an employee absent due to illness, calculation of daily allowance, paid leave, deductions for absence.

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

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.

5 Social security contributions

- Know the collecting bodies and their specific features: URSSAF, AGIRC and ARRCO supplementary pension organizations.
- Determining contribution bases: the social security ceiling, contribution bands.
- Understanding the proratisation of the social security ceiling: part-time employees, entries and exits.
- Differentiate between social security contributions and their rates: CSG, CRDS, forfait social.
- Distinguish between rules and specificities to be applied to executives.
- Calculate exemptions from social security contributions on low-wage earners: the Fillon law and its conditions of application.

Hands-on work

Identify social security contributions on a payslip.

6 Last pay and final settlement

- Distinguish between different types of contract termination (redundancy, resignation, end of fixed-term contract, retirement).
- Distinguish between entitlement to compensation and the calculation of severance pay itself.
- Understand the rules governing the calculation of legal severance pay: seniority to be taken into account...
- Calculate compensation due: vacation pay, redundancy pay, end of fixed-term contract pay, retirement pay.
- Know the cases of exemption from end-of-contract indemnity: seasonal contracts, "customary", training contracts, tutoring contracts.
- Provide departure documents: work certificate, final pay receipt, Pôle Emploi certificate.

7 Drawing up a payslip

- Build a payroll in Excel.

Hands-on work

Produce your first pay slips using a standard Excel matrix.

Dates and locations

REMOTE CLASS

2026 : 11 Mar., 3 June, 16 Sep., 7 Dec.

PARIS LA DÉFENSE

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