

Course : Payroll and social security contributions, advanced

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

Price : 1800 € E.T.



4,4 / 5

This advanced training course will enable you to go even further in respecting and complying with payroll regulations, in particular through in-depth calculations based on salary categories for remuneration elements, benefits, expense management and flat rates. In this way, you'll contribute to maintaining payroll quality.



Teaching objectives

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

- ✓ Determining remuneration for working time in specific situations
- ✓ Include the various possible benefits and expenses in the pay slip
- ✓ Drawing up a pay slip based on contributions and various ceilings
- ✓ Calculate accruals: progressive, Fillon

Intended audience

This training course is aimed at members of payroll departments, sole accountants in SMEs, and company directors wishing to produce or supervise pay slips.

Prerequisites

Basic knowledge of payroll or knowledge equivalent to that provided by the Practical Payroll course, level 1 (ref. PAI).

Practical details

Hands-on work

Application exercises and real-life case studies to get you up and running as quickly as possible.

Course schedule

PARTICIPANTS

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PREREQUISITES

Basic knowledge of payroll or knowledge equivalent to that provided by the Practical Payroll course, level 1 (ref. PAI).

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 Remuneration for working time

- Working hours: effective working time, maximum working hours, hours of work for equivalent work...
- Working time arrangements.
- Fixed-price agreements.
- Part-time work.
- Overtime.
- Overtime and additional hours.

Exercise

Determining overtime and complementary hours.

2 Benefits in kind and business expenses

- Benefits in kind, whether or not they are subject to contributions.
- Reintegrate benefits in kind into the pay slip via gross salary.
- Integrate business expenses into payroll.
- The various packages: food, accommodation, mileage allowances, long-distance travel in France and abroad.
- Dealing with executive benefits in kind.

Exercise

Determining benefits in kind on a payslip.

3 Social security contributions and reference ceilings

- Base components.
- Social security ceilings: cases of proratisation and determination of brackets.
- Specific bases: CSG/CRDS and the bases for the various "Forfait Social".
- Family allowance contributions: full rate, reduced rate and family allowance supplement.
- The Fillon Act: beneficiaries, calculating the reduction...
- TEPA employer deduction. Reduced payroll taxes on overtime.
- Progressive regularization.

Exercise

Draw up a pay slip based on the different ceilings.

4 Contributions to supplementary pension plans

- Executive and non-executive pension schemes: AGIRC, ARRCO.

Exercise

Contributions to supplementary pension schemes included in pay slips.

5 Withholding tax

- The current text.
- Pay slip.
- Rate and base.
- The case of the new employee.
- Employees on fixed-term contracts.
- The sick employee.
- Change of personal situation.

Exercise

Incorporation of PAS in the pay slip.

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.

6 DSN

- Definition and key points.
- Identifying DSN elements: simplification measures.

Dates and locations

REMOTE CLASS

2026 : 16 Mar., 10 June, 10 June, 16 Dec.

PARIS LA DÉFENSE

2026 : 10 June, 16 Dec.