# Course : Calculate daily allowances in payroll

**Guarantee the reliability and processing of IJSS payments**
*Practical course - 1d - 7h00 - Ref. IJS*
*Price : 870 CHF 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

## 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

# Dates and locations

**REMOTE CLASS**
2026 : 3 Apr., 3 July, 25 Sep., 18 Dec.