

# Course : Payroll and social security contributions, expertise

*Practical course - 2d - 14h00 - Ref. PRP*

*Price : 1590 CHF E.T.*



4,8 / 5

This course will enable you to take your payroll skills to the next level. It will show you how to deal with complex social obligations, resolve difficulties and effectively handle special payroll processing cases (contributions, contracts, work stoppages, retirement, etc.).

## Teaching objectives

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

- ✓ Identify payroll deduction items
- ✓ Draw up a newsletter with daily allowances, sickness, maternity and additional pay
- ✓ Calculate social security contributions and optimize Fillon reductions
- ✓ Mastering the specifics of special contracts
- ✓ Calculating a final settlement in the event of departure or retirement

## Intended audience

Experienced payroll managers in companies or firms.

## Prerequisites

Completion of the PAI course "Payroll Practice, Level 1" and/or the PCS course "Payroll Practice, Level 2" or equivalent knowledge.

## Practical details

### Exercise

Alternance d'apports théoriques et d'exercices pratiques. Pédagogie participative et ludique.

## Course schedule

### PARTICIPANTS

Experienced payroll managers in companies or firms.

### PREREQUISITES

Completion of the PAI course "Payroll Practice, Level 1" and/or the PCS course "Payroll Practice, Level 2" or equivalent knowledge.

### 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 Payroll deductions: avoiding illegal deductions

- Advance and deposit.
- Garnishment (garnishee notice...).
- Managing alimony payments.
- Seizable quota and impact of dependents.

### Exercise

Bulletin construction with garnishment.

## 2 Work stoppages

- Sickness, maternity/paternity and workplace accidents: managing daily benefits.
- The salary supplement at "net" and at "gross".
- Calculation of daily social security benefits (IJSS) and subrogation mechanism.
- Net guarantee calculation.
- Social security benefits.
- Therapeutic part-time.
- The impact of the employer's medical examination.

### Exercise

Creation of a bulletin with daily benefits, sickness, maternity and additional pay.

## 3 Specific features of special contracts

- The apprenticeship contract.
- The professionalization contract.
- School participants.

### Exercise

Identify the most suitable contract for a given profile and draw up its first pay slip.

## 4 Calculating social security contributions

- Regularization, reliability and optimization of the capped contribution base.
- The CSG-CRDS base: deductions, adjustments and exemptions.
- Calculation of the general reduction in contributions.
- The specifics of executive payroll.
- Calculating tax and social security contributions for pension, provident and health insurance schemes.

### Exercise

Optimization of social security and tax contributions.

### 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 Calculation of final pay and termination of employment contract

- Compensation in lieu of notice.
- Retirement benefits.
- Tax and social security regimes for severance pay.
- Calculating the precariousness of fixed-term contracts.
- Compensation for paid vacations.
- Legal severance pay, settlements and their limits.
- Contractual termination.
- Dismissal for unfitness.

### Exercise

Quiz on payroll in the event of breach of contract.

## Dates and locations

### REMOTE CLASS

2026 : 1 June, 3 Dec.