

# Payroll in France

## — Course Outline Below —

*“Winning is not about working hard. It is about working smart ... as the French know well.”* This quote from Business Insider website epitomizes why your company would want to operate in France. The world’s sixth largest economy has workers that are more productive than those in either Germany or Great Britain, giving your business ample reason to be there. Whether you are sending expatriates or taking on a local French payroll as part of an acquisition or branch opening, your business will need to ensure it meets all of its obligations. Whether you are planning to run payroll in-house or use a payroll partner, the company remains legally liable for all employment requirements. It is therefore important that your company is aware of the compliance requirements, the key deadlines, and who needs to sign off forms, along with how to interpret key reports and payslip information. This 6-hour virtual course focuses on the major payroll and employment law rules in France.

**Attendees will be able to accurately follow a simple pay calculation, and should be able to identify all of the key items on a French payslip. You will also be able to identify all key jurisdiction deadlines; understand the penalty regimes and the consequences of getting it wrong; have a detailed understanding of the scope of service you are purchasing from an outsource partner; and identify what information you need to pass to the outsource partner and why you have to provide it.**

### France

- Business customs and etiquette
- Entity creation – options
- Taxation – rates and allowances
- Payroll’s involvement with income tax (limited – no Pay As You Earn scheme)
- Social Security – employer registration
- Company Identity (SIRET) and Collective Bargaining Agreement (APE) numbers
- Structure of Social Security Authority (URSSAF)
- Structure of Pole Emploi
- Structure of ASSEDIC/AGIRC/ARRCO (Social Security offices covering pensions and other risks)
- Structure of Groupe Novalis Taitbout
- Assistance for foreign non-resident firms (TFE) services available to foreign companies
- Monthly DSN return
- Make-up to gross
- Individual calculation of each of the separate social security deductions
- Remittance of deductions
- Penalty regimes
- Payroll administrative requirements (payslips, etc.)
- Employment law
- Collective Bargaining Agreements
- Sickness, maternity and paternity leave
- Recovering sickness/maternity payments from the Social Security authorities
- Annual Leave
- Cadre vs. non-cadre status
- Expenses and benefits
- Employment contracts (CDI vs. CDD)
- Websites and guidance on French system available in English
- Where to find detailed French guidance (which would need to be translated)