

Payroll Basics



PAP-1 2 Days (14 Hours)

Description

Payroll calculation mechanisms, even 'simple' pay, require technical expertise that is essential to obtaining a fair pay result. Thanks to progressive teaching, people who are new to this position or wish to discover the basic principles will be able, after this training, to understand a pay slip and/or carry out simple payroll.

Who is this training for ?

For whom

Beginner payroll manager; HR Assistant; Accountant, IT specialist, anyone wishing to decipher the pay slip.

Prerequisites

None.

Training objectives

- Understand the structure of a pay slip.
- Identify the main elements of gross salary.
- Prepare simple pay slips.

Training program

I. Concepts de base

- 1. Salary
- 2. Overtime
- 3. Seniority bonus
- 4. Taxable bonuses and allowances
- 5. Mandatory social contributions
- 6. Additional social contributions
- 7. IR
- 8. dependent
- 9. Periodicity of pay
- 10. Legal working time

II. Le cadre légal

- 1. The labor code
- 2. The CNSS & AMO law
- 3. The tax law

III. Processus de la paie

- 1. Preparatory work for payroll
 - A. Entering new entrants
 - B. Modifying personnel files
 - C. Entry of outgoing employees
 - D. Filing of documents
 - E. Timekeeping processing
 - F. Payroll variables
- 2. Completion of payroll
- 3. Verification of payroll
- 4. Payment of salaries and balances of all accounts
- 5. Completion of social declarations
 - A. The declaration of the CNSS
 - B. The declaration of the CIMR
 - C. The declaration of the mutual insurance company
 - D. The IR declaration
 - E. The annual salary declaration

IV. Calcul de la paie

- 1. Components of gross salary
- 2. Calculation of social security contributions
- 3. Calculation of IR
- 4. Calculation of net salary
- 5. Calculation of severance pay

V. Documents de référence

- 1. The pay slip
- 2. The paybook
- 3. The balance receipt for any account