

Oracle Fusion Cloud Human Resources

**How do I set up statutory
contributions for France?**

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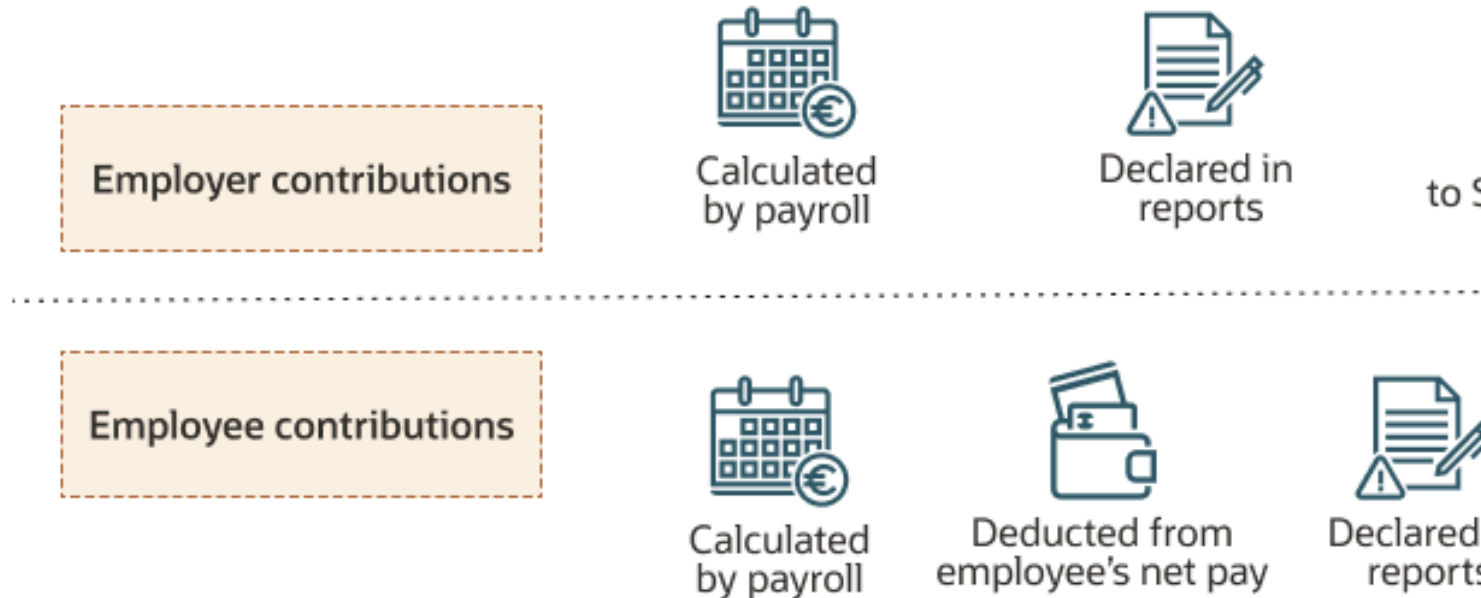
1 Statutory Contributions

About this Playbook

Use this playbook to understand the French social security contributions. French legal employers are obligated to calculate and declare a set of social security contributions for their employees.

These contributions are meant to fund social security benefits for the employees, such as payment of indemnities during absences or funding of pension schemes.

These contributions can be either:



These processes are available in the French payroll product:

- Definition of statutory balances that serve as bases for the calculation of Social Security Contributions
- Definition of automatic mechanism of feeding of the balances for customer created elements starting from the element classification of the same. Customers will have the possibility of modifying balance feeds to account for the specificity of some customer element.
- Splitting of contribution bases in bands when required by the specific contribution.
- Calculation of bases reductions when eligible for employee profile (e.g., trainees).

- Calculation of contributions applying the prescribed rates in accordance to contribution type and employee profile.
- Application of a progressive regularization calculation for contributions that require it (e.g., CEG contribution).
- Calculation of contributive rebates when appropriate.
- Storing in the payroll results the additional information needed to represent correctly the contribution in legal reports (e.g., DSN).

Social Contributions for France

- Illness Contribution (Maladie Maternité Invalidité Décès): With specific considerations for Alsace-Moselle and Residents abroad.
- Solidarity Autonomy (Fr: Solidarite Autonomie)
- State Pension capped and uncapped (Fr: Vieillesse – plafonnée et déplafonnée)
- Transport base and additional (Fr: Versement mobilité et mobilité additionnel)
- Child benefit (Fr: Famille)
- FNAL
- Unemployment Contribution (Fr: Assurance Chomage)
- AGS
- Apprenticeship Tax (Fr: Taxe d'apprentissage)
- Apprenticeship Tax Remainder (Fr: Taxe d'apprentissage Solde)
- Professional Training (Fr: Formation professionnelle)
- Social Dialogue (Fr: Dialogue Social)
- APEC
- CEG
- CET
- AGIRC-ARRCO
- Work Accident (Fr: Accident de travail)
- CSG-CRDS
- General Rebate (Fr: Réduction Générale)
- Rebates on Overtime (Fr: Réduction de Cotisations sur Heures Supplémentaires)
- Construction Tax (Fr: Taxe Effort Construction)
- Salary Tax (Fr: Taxe sur Salaire)
- Social Tax (Fr: Forfait Social)

Set Up Employee Category Profiles

For each specific contribution the bases and rates can depend on a set of characteristics of the employee that will be referred to in this document as employee profiles.

Applying a type of tax (resident or non-resident) or full or partial tax exemption depends on a set of characteristics or profiles of the employees.

Contract Types Profiles have special rules from a taxation point of view.

Cadre or Noncadre

To hire an employee:

Note: My Client Groups > Quick Actions > Hire an Employee

1. Select relevant sections to enter the information and continue.
2. Enter the additional information such as:
 - o Person Details
 - o Legislative Information
 - o Employment Details
3. Enter the contract information as applicable:
 - o If Employee Category: Managerial Staff or Extension managerial staff employee will be considered Cadre as contributive status.
 - o If Employee Category: Non managers employee will be considered noncadre as contributive status:
Apprenticeship
4. Save the details.

Apprentices

To hire an employee:

Note: My Client Groups > Quick Actions > Hire an Employee

1. Select relevant sections to enter the information and continue.
2. Enter the additional information such as:
 - o Person Details
 - o Legislative Information
 - o Employment Details
3. Enter the contract information as applicable:
 - o **Contract Type:** Apprenticeship or Standard
 - o **Contract Subtype:** Apprenticeship
4. Enter the processing dates in the Subtype start and end dates and save the details.

Trainees

To add a nonworker:

Note: My Client Groups > Quick Actions > Add a Nonworker

1. Select relevant sections to enter the information and continue.
2. In the **When and Why** section select **Nonworker Type** as Trainee.

3. Enter the additional information such as:
 - o Person Details
 - o Legislative Information
 - o Employment Details
4. Enter the **Contract Type** as Training Agreement and save the details.

Company

To add a nonworker:

Note: My Client Groups > Quick Actions > Add a Nonworker

1. Select relevant sections to enter the information and continue.
2. In the When and Why section select the **Nonworker Type** as Company Director.
3. Enter the additional information such as:
 - o Person Details
 - o Legislative Information
 - o Employment Details
4. Set the **Contract Type** as Company Director Mandate and save the details.

Professionalization

To hire an employee:

Note: My Client Groups > Quick Actions > Hire an Employee

1. Select relevant sections to enter the information and continue.
2. Enter the additional information such as:
 - o Person Details
 - o Legislative Information
 - o Employment Details
3. Enter the contract information as applicable:
 - o **Contract Type** : Professionalization or Standard
 - o **Contract Subtype** : Professionalization
4. Enter the processing dates in the Subtype start and end dates and save the details.

Working Time Profiles

For more detail on the working time tracking considerations for France refer to the appropriate HR Implementation and Functional Considerations.

Geographical Profiles

The location of the reporting establishment (e.g., in Alsace) or the country of residence of the employee will drive different rules from a contribution point of view. The fact of being in Alsace-Moselle will be specified via flag set at the Reporting Establishment level.

Local Scheme

To hire an employee:

Note: My Client Groups > Quick Actions > Hire an Employee

1. Select relevant sections to enter the information and continue.
2. Enter the additional information such as:
 - o Person Details
 - o Legislative Information
 - o Employment Details
 - o Contract Information
3. Enter the details in the Statutory Deductions Calculation Card.
4. Navigate to **Calculation Components Details > Employee Information**
5. Enter the value of **Local Scheme** either as Alsace-Moselle or Other Areas.

Note: Upon hire, the Card is automatically created and this value is derived from the one stored at the Reporting Establishment level.

6. Save the details.

Resident Abroad Social Security Status (Travailleur à l'étranger au sens du code de la Sécurité Sociale)

To hire an employee:

Note: My Client Groups > Quick Actions > Hire an Employee

1. Select relevant sections to enter the information and continue.
2. Enter the additional information such as:
 - o Person Details
 - o Legislative Information
 - o Employment Details
 - o Contract Information
3. Enter the details in the Statutory Deductions Calculation Card.
4. Navigate to **Calculation Components Details > Employee Information**
5. Enter the Resident Abroad Social Security Status:
 - o **Border worker**
 - o **Expatriate**

- **Secondment**
6. Save the details.

Contribution Base Balances

Each contribution is calculated starting from a contribution base which can be different from contribution to contribution. These bases need to be fed appropriately by the earnings that contribute to the same.

This chapter will describe the balances that represent the bases that are used in the calculation of the contributions delivered in the product and for each balance the document will indicate the contributions they act as basis for.

Balance: Subject to Social Insurance Contributions

- Illness Contributions
- Solidarity Autonomy
- State Pension capped and uncapped
- Transport base and additional
- Child benefit
- Construction Tax
- FNAL
- Social Dialog
- Apprenticeship Tax
- Professional Training
- Work Accident

Balance: Subject to Unemployment Contributions

- AGS
- Unemployment Contribution

Balance: Subject to AGIRC and ARRCO Contributions

- AGIRC- ARRCO
- CEG
- CET
- APEC

Bases for CSG-CRDS Contribution Calculations

Gross elements that are part of the bases used to calculate CSG-CRDS contributions will be feeding three different bases depending on the rules that apply to each type of gross element.

These are:

- **Subject to CSG CRDS:** Elements that are liable to CSG-CRDS with a reduction of 1.75% on the income (e.g. Base Salary). This base is automatically fed via element classification (and it is not fed by overtime elements). At implementation level elements can be manually added or removed based on their custom characteristics.
- **CSG CRDS Full Amount:** Elements that are liable to CSG-CRDS without a reduction of 1.75% on the income. This base will be entirely fed by individual element added at implementation level.
- **Overtime Amount:** Complementary and supplementary overtime elements will automatically feed this base. The base is used for more general purposes, but in the case of CSG-CRDS it follows the separate rules that drive overtime elements that are exempt from taxation up to a specific yearly limit. Note that amounts of overtime that exceed the yearly tax exemption limit will eventually be automatically re-integrated in the Subject to CSG-CRDS base.

Note: Rules are delivered by which elements that are created with specific element classifications automatically feed the above balances. (For example: Any element created with classification Regular earnings will feed the two above balances).

To see the classification feeds associated to a specific balance:

Note: My Client Groups > Balance Definitions

1. Select the balance you want to check.
2. Navigate to **Balance Feeds > Balance Feeds by Classification section.**

Note: Additional balance feeds either by classification or by element can be added at implementation level, if needed.

Bases Used to Calculate Social Tax (Forfait Social) Contributions

Social Tax contributions are calculated starting from four different balances depending on the percentage of contribution:

- **Social Tax Welfare 8% Employer Base:** Automatically fed by Employer Supplementary Health (Fr: Mutuelle) and Insurance (Assurance) contribution elements. Other feeds can be added at implementation level.
- **Social Tax 10% Employer Base:** No automatic feed is delivered, and all feeds should be added at implementation level.
- **Social Tax 16% Employer Base:** No automatic feed is delivered, and all feeds should be added at implementation level.
- **Social Tax Welfare 20% Employer Base:** Automatically fed by Employer Supplementary Pension (Fr: Prévoyance). Other feeds can be added at implementation level.

Base Used to Calculate Salary Tax (Fr: Taxe sur Salaire) Contributions

Salary Tax contributions are calculated starting from the following balance:

- Subject to Salary Tax: automatically fed by gross salary elements.

Note:

- Salary tax contribution will be triggered just if the corresponding flag is enabled at Legal Employer level (see below paragraph on Legal Employer Level Parametrization).
- Only the base for the basic salary tax will be automatically reported in the monthly DSN at record 79 level (type of taxable base component = 91). All the salary tax contributions will need to be reported once per year in a consolidated way at a reporting establishment level. A calculation card will be provided to enable manual entry of the consolidated data.

Base used to Calculate Construction Tax (Taxe Construction) Contribution

Construction Tax contribution is calculated starting from the standard Subject to Social Security balance.

Note: No construction tax information will be reported at employee level in the monthly DSN. Construction tax contribution will need to be reported once per year in a consolidated way at a reporting establishment level. A calculation card will be provided to enable manual entry of the consolidated data.

Contribution Rates and Statutory Limits

Contribution rates for statutory contributions and statutory limits such as SMIC value or Social Security ceiling are the elements that are delivered.

Other rates such as transport contribution rates and work accident rates need to be entered and updated in the application similarly to the INSEE codes and risk codes applicable to the employees, managed within the implementation.

To manage contributions rates and statutory limits:

Contributions rates and statutory limits are stored in Calculation Value Definitions:

Note: [My Client Groups](#) > [Quick Actions](#) > [Payroll](#) > [Calculation Value Definitions](#)

1. Select the applicable Legislative Data Group and the Value Definition Group.
2. Contribution rates will use Value Definition Group = Social Insurance and normally Calculation Type = Flat Rate (which represents a percentage).
For example: Value Definition = Illness Employer Rate will contain the base employer rate applicable for the Illness Employer Contribution (7% for 2025).
3. Statutory limits will use Value Definition Group = Bases Limits and Ceilings and normally Calculation Type = Flat Amount (which represent an amount value).

For example: Value Definition = SMIC – Monthly will contain the SMIC monthly limit (1801.80 Euros starting from November 1, 2024).

Transport Rates

Transport Rates that are valid at Reporting Establishment level should be entered in the Statutory Deductions Calculation Card assigned at the Tax Reporting Unit level.

To enter the valid transport rates:

1. Within the Card select the **Transport Calculation Component**.
2. In the Details section of the component select the Enterable Calculation Values on Calculation Cards tab
3. Add a value for each one of the three Display values:
 - o INSEE Town Code
 - o Transport Additional Rate
 - o Transport Rate

Transport Rates valid at reporting establishment level can be overridden at payee level within the Statutory Deductions Calculation Card assigned at Employee level.

1. Within the Card select the Transport Calculation Component
2. In the Details section of the component select the Enterable Calculation Values on Calculation Cards tab
3. Add a value for each one of the three Display values:
 - o INSEE Town Code
 - o Transport Additional Rate
 - o Transport Rate

The payroll process will apply the entered rates on the Social Security income and will calculate accordingly the contributions. The INSEE code will be fetched as input value for the contribution element and will be used in the DSN reporting process.

Work Accident Rates

Work Accident Rates that are valid at the Reporting Establishment level should be entered in the Statutory Deductions Calculation Card assigned at the Tax Reporting Unit level.

To enter the work accident rates:

1. Within the Card select the **Work Accident Calculation Component**.
2. When creating the component in the Reference, enter the Risk Code. (e.g. 602MD).

Note: If the rate that corresponds to the risk code to be assigned to the employee is dependent on the office code (Fr: taux bureau) normally identified with the letter B, then the office code should also be linked to the reference value (e.g. 602MDB). This is the value that will be reported in the DSN field S21.G00.40.040 – Code risque accident de travail.

3. In the Details section of the component, select the Calculation Component Details tab and enter the:

- o **Section**
- o **Office**
- o **Risk code:** Primary

Note: Only one risk code per reporting establishment should be marked with this flag. When a payee is hired by default, their risk code will be populated with the primary risk code defined at the reporting establishment level.

4. In the Details section of the component select the Enterable Calculation Values on Calculation Cards tab
5. Add a value for the **Work Accident Rate**.

Note:

- o All the risk codes and related rates applicable to a Reporting Establishment should be added as separate components in the **Tax Reporting Unit Statutory Deductions** Card.
- o A process is available to load all the risk codes applicable for the reporting establishment (CARSAT file). See document Loading Work Accident Risk Code and Rates in Oracle Fusion Payroll for France for more details on this process.

When an employee is hired, if one of the risk codes at Reporting Establishment level is marked to be primary, then a component associated with the primary risk code is automatically added at the employee level Statutory Deductions Calculation Card.

View or Modify the Card Component:

To view the created component and modify it:

1. Within the Card, select the **Work Accident Calculation Component**.
2. In the Details section of the component, select the Calculation Component Details tab.
3. Enter the **Risk Code**.

Note: You can retain the default the Risk Code generated during the component creation or replace it with the relevant risk codes available from the ones defined at Reporting Establishment level.

The payroll process will apply the entered rates on the Social Security income and calculate the contributions accordingly. The Work Accident rate will be fetched as the input value for the contribution elements related to CTP 100 and will be used in the DSN reporting process.

Enable Contribution Corrections for Part Time Employees

A set of flags need to be enabled to ascribe an employee as a part-time one.

These flags are available at the employee level for part time employees. These are:

- Use a Social Security ceiling prorated for his part time percentage (FTE)
- Calculate State Pension contribution on a base that corresponds to the full time equivalent income

- Calculate AGIRC-ARRCO contribution on a base that corresponds to the full time equivalent income

To enable these corrections:

1. Navigate to the component employee level of the **Statutory Deductions Calculation Card**.
2. Within the Card select the **Employee Information Calculation Component**.
3. In the **Details** section of the component, select the Calculation Component Details tab.
4. Select the relevant flags:
 - Social Security Ceiling Reduction for Part-Timer
 - State Pension Contribution Base Full-Time
 - Complementary Pension Contribution Base Full-Time

Note:

- Social Security ceiling will always be prorated also for employment period in the month, i.e., it will be reduced in case of hire and termination during the month.
- You can't prorate the SS ceiling and at the same time contribute FT on State Pension. Additionally, you can't contribute full time to complementary pension if you don't contribute full time to state pension.

Legal Employer Level Parametrization

A set of parameters that drive the contributions for a specific legal employer can be entered at a Legal Entity Calculation card level.

To do so:

1. Select the **Deductions Info** and **Payments Calculation Card** assigned at Legal Entity level.
2. Within the card select the **Statutory Deductions Calculation Component** within the **Social Insurance Component Group**.
3. In the **Details** section of the component, select the Enterable Calculation Values on Calculation Cards tab.
4. Set **Yes** or **No** these parameters:

Parameters	Result of Selection
Eligible to General Rebate	Yes: The general rebate calculation will be triggered for all eligible employees associated to that Legal Employer.
	No: No rebate calculation is performed.
FNAL (More than 50 Employees)	Yes or Not Defined: Calculation rules for companies of more that 50 employees is applied (for example, for 2025 employer rate of 0.5%).
	No: Rules for less than 50 employees are applied.
Social Rebate on Overtime (More than 250 employees)	Yes: No social rebate on overtime is triggered for the employee belonging to this Legal Employer.
	No or Not Defined: The social security rebate calculation is triggered.

Contribution Rebates

Depending on the social security income of the employee the employer may be liable to a rebate on employer contributions.

General Rebate

To trigger the calculation of the general rebate, a flag should be enabled at Legal Employer/PSU level *Legal Employer Level Parametrization*. The calculation will take into account the progressive year-to-date Social Security income and the progressive year-to-date Reference SMIC.

Social Rebates on Overtime

In case of overtime payments the employee and the employer may be entitled to a rebated on contributions calculated on overtime payments. By default this calculation is triggered, but it can be disabled for a specific legal employer through a flag at Legal Employer/PSU level (see paragraph on Legal Employer Level Parametrization).

- **Employee Social Rebate on Overtime:** The overtime elements that contribute to the base for the calculation of the rebate are the ones that feed balance Overtime Amount (the feed of this balance is generated automatically via the Overtime classification element template).
- **Employer Social Rebate on Overtime:** The number of supplementary overtime hours that will be multiplied by the unit rate (0.5 Euros in 2025). The feed of this balance is generated automatically via the Overtime classification element template for elements specified to be of type Supplementary.

Reference SMIC

For a set of calculations (for example the General Rebate) the theoretical value of SMIC to be used should be corrected to account for a set of factors:

- Part-time: Correct using the FTE factor
- Hire-termination in the month: Correct using the real hours proration method
- Overtime: Add the overtime hours to the contractual monthly hours before dividing them by the standard monthly hours
- Absences that reduce the compensation

Contribution Elements for France

Delivered payroll calculation will use the above defined rates and balances to calculate a set of employee and employer contributions.

These elements (each one with a corresponding results balance) will be calculated:

CONTRIBUTION ELEMENT	BALANCE ELEMENT
AGS Employer	AGS Employer Amount
Apprenticeship Tax Main Employer	Apprenticeship Tax Main Employer Amount
Apprenticeship Tax Remainder Employer	Apprenticeship Tax Remainder Employer Amount
APEC Employee	APEC Employee Amount
APEC PT contributing FT Employee	APEC PT Contributing FT Employee Amount
APEC Employer	APEC Employer Amount
APEC PT contributing FT Employer	APEC PT Contributing FT Employer Amount
CEG Band 1 Employee	CEG Band 1 Employee Amount
CEG Band 2 Employee	CEG Band 2 Employee Amount
CEG Band 1 PT contributing FT Employee	CEG Band 1 PT Contributing FT Employee Amount
CEG Band 2 PT contributing FT Employee	CEG Band 2 PT Contributing FT Employee Amount
CEG Band 1 Employer	CEG Band 1 Employer Amount
CEG Band 1 Below Ceiling Employer	CEG Band 1 Below Ceiling Employer Amount
CEG Band 2 Employer	CEG Band 2 Employer Amount
CEG Band 1 PT contributing FT Employer	CEG Band 1 PT Contributing FT Employer Amount
CEG Band 2 PT contributing FT Employer	CEG Band 2 PT Contributing FT Employer Amount
CET Employee	CET Employee Amount
CET PT contributing FT Employee	CET PT Contributing FT Employee Amount
CET Employer	CET Employer Amount
CET PT contributing FT Employer	CET PT Contributing FT Employer Amount
Child Benefit Employer	Child Benefits Employer Amount
Child Benefit Supplement Employer	Child Benefits Supplement Employer Amount
Child Benefit Below Ceiling	Child Benefits Below Limit Employer Amount
Complementary Pension Band 1 Employee	Complementary Pension Band 1 Employee Amount
Complementary Pension Band 2 Employee	Complementary Pension Band 2 Employee Amount
Complementary Pension Band 1 PT contributing FT Employee	Complementary Pension Band 1 PT Contributing FT Employee Amount
Complementary Pension Band 2 PT contributing FT Employee	Complementary Pension Band 1 PT Contributing FT Employee Amount
Complementary Pension Band 1 Employer	Complementary Pension Band 1 Employer Amount

CONTRIBUTION ELEMENT	BALANCE ELEMENT
Complementary Pension Band 1 Employer Below Ceiling	Complementary Pension Band 1 Employer Below Ceiling Amount
Complementary Pension Band 2 Employer	Complementary Pension Band 2 Employer Amount
Complementary Pension Band 1 PT contributing FT Employer	Complementary Pension Band 1 PT Contributing FT Employer Amount
Complementary Pension Band 2 PT contributing FT Employer	Complementary Pension Band 1 PT Contributing FT Employer Amount
Construction Tax Employer	Construction Tax Employer Amount
CRDS Result	CRDS Employee Amount
CRDS on nontaxable Income Result	CRDS on nontaxable Income Employee Amount
CSG Deductible Result	CSG Deductible Employee Amount
CSG NonDeductible Result	CSG NonDeductible Employee Amount
CSG NonDeductible on nontaxable Income Result	CSG NonDeductible on nontaxable income Employee Amount
Employee Rebates on overtime	Employee Rebates on Overtime Amount
Employer Rebates on overtime	Employer Rebates on Overtime Amount
FNAL Capped Employer	FNAL Capped Employer Amount
FNAL Uncapped Employer	FNAL Additional Employer Amount
General Reduction AGIRC - ARRCO	General Reduction AGIRC - ARRCO
General Reduction URSSAF	General Reduction URSSAF
Illness Employer	Illness Employer Amount
Illness Below Limit Employer	Illness Below Limit Employer Amount
Illness Nonresident Employee	Illness Nonresident Employee Amount
Illness Alsace Moselle Employee	Illness Alsace Moselle Employee Amount
Illness Supplement Employer	Illness Supplement Employer Amount
Professional Training Employer	Professional Training Employer Amount
Professional Training Fixed Term Employer	Professional Training Fixed Term Employer Amount
Salary Tax Basic Rate Employer	Salary Tax Basic Rate Employer Amount
Salary Tax Band2 Employer	Salary Tax Band2 Employer Amount
Salary Tax Band3 Employer	Salary Tax Band3 Employer Amount
Social Tax Welfare 8% Employer	Social Tax Welfare 8% Employer Amount
Social Tax Welfare 10% Employer	Social Tax 10% Employer Amount
Social Tax Welfare 16% Employer	Social Tax 16% Employer Amount

CONTRIBUTION ELEMENT	BALANCE ELEMENT
Social Tax Welfare 20% Employer	Social Tax 20% Employer Amount
State Pension Capped Employee	State Pension Capped Employee Amount
State Pension Capped Employer	State Pension Capped Employer Amount
State Pension Capped PT contributing FT Employee	State Pension Capped PT contributing FT Employee Amount
State Pension Capped PT contributing FT Employer	State Pension Capped PT contributing FT Employer Amount
State Pension Employee	State Pension Uncapped Employee Amount
State Pension Employer	State Pension Uncapped Employer Amount
State Pension Uncapped PT contributing FT Employee	State Pension Uncapped PT contributing FT Employee Amount
State Pension Uncapped PT contributing FT Employer	State Pension Uncapped PT contributing FT Employer Amount
State Pension Capped Below Limit Employer Employer	State Pension Capped Below Ceiling Employer Amount
State Pension Uncapped Below Limit Employer	State Pension Uncapped Below Ceiling Employer Amount
Transport Employer	Transport Employer Amount
Transport Additional Employer	Transport Additional Employer Amount
Unemployment Employer	Unemployment Employer Amount
Unemployment Below Limit Employer	Unemployment Below Limit Employer Amount
Work Accident Employer	Employer Work Accident Contribution Amount

Features of Contribution Elements

- These limit contribution elements are applicable to apprentices that represent the employer contribution on the part below 79% of the SMIC limit.
- Apprenticeship Tax Remainder Employer is just calculated as information as it needs to be calculated and reported the following year at a reporting establishment level.
- All contribution elements and balance have a corresponding element and balance for retro calculation amounts with the exception of general rebate elements that are calculated using a forwarding retro methodology.
- All contribution amount balances have defined a corresponding balance that contains the base for the calculation of the contribution. The exception to this rule are rebate elements that do not have a base that is to be reported in the DSN.

Supporting Information in Element Results

As part of the delivered process in addition to calculating the value of employee and employer contributions, a set of supporting information is attached to the result elements and balances. This is done to drive the reporting of the values of the same in the DSN report.

When calculating a contribution element, the following information is also processed and stored in the results:

- Employee scheme – Used in calculation
- Local Scheme: Alsace Moselle or Other regions of France – used in calculation
- Contract Type: e.g., Apprentice – used in calculation
- Base – used in calculation and rubriques 23/78/81
- Rate - used in calculation and rubriques 23/78/81
- CTP (e.g., 100) – used in rubrique 23
- Base Code (e.g 02) – used in 78
- Base Type (e.g., 920) – used in rubrique 23
- Contribution code (e.g., 075) – used in rubrique 81
- Work Accident rate - used in rubrique 81
- Transport INSEE code - used in rubrique 23/81

These data will be stored both in the element input values and in the balance results as dimension.