

PeopleSoft Global Payroll for France Position Statement for 2022

Version 2022_2: October 2022

Disclaimer

The following is intended to outline our general product direction. It is intended for information purposes only and may not be incorporated into any contract. It is not a commitment to deliver any material, code, or functionality, and should not be relied upon in making purchasing decisions. The development, release, and timing of any features or functionality described for Oracle's products remains at the sole discretion of Oracle.

Table of Contents:

Table of Contents:	2
October 2022.....	3
In progress Legislative Updates	3
<i>Update of Social Security bases for 2023</i>	3
<i>Calculation and Reporting of Temp partiel thérapeutique</i>	3
<i>Reporting of the Balance of apprenticeship tax and Complementary Contribution for apprenticeship (CSA)</i>	4
September 2022	5
Reaction to Loi de finances rectificative and Loi N° 2022-115.....	5
August 2022	6
Increase on SMIC and MG effective from August 1st, 2022	6
July 2022.....	7
DSN 2023-Part III	7
May 2022	8
DSN2022 Part II	8
April 2022	9
Increase on SMIC and MG effective from May 1st, 2022	9
Increase of RSA Amount.....	10
March 2022	11
DSN2023 Part I	11
January 2022.....	12
Cotisation Patronales d'Assurance chômage: Bonus/Malus.....	12
Legislative Changes effective January 1 st , 2022- Consolidated POC.....	12

October 2022

In progress Legislative Updates

Update of Social Security bases for 2023

Target Audience:

Customers using Global Payroll France 9.2

Executive Summary:

The annual Social Security ceiling will be set at €43,992 in 2023 and the monthly ceiling at €3,666, an increase of 6.9% compared to the 2022 level.

This increase follows three years of stability of this ceiling (2020, 2021, 2022). It takes into account the evolution of the average salary per capita since 2019.

A decree setting the level of the ceiling will be published before the end of 2022.

Expected Patch:

The Update related to this patch is the following:

9.2:

- Patch **34698043** - GPFRA LEG CHANGE: SOCIAL SECURITY CEILING EFFECTIVE JANUARY 2023

The patch advancing the values that has been communicated so far, will be delivered second half of October 2022.

Calculation and Reporting of *Temp partiel thérapeutique*

Target Audience:

Customers using Global Payroll France 9.2

Executive Summary:

After a work stoppage for reasons of illness or accident at work/occupational disease (AT/MP), an employee can resume part-time activity for therapeutic reasons as part of a gradual reintegration. During this period, the employee receives a daily allowance paid by Social Security.

Code changes are needed in Global Payroll France to ensure that calculation and reporting on DSN, of these part time absences, are done correctly

Expected Patch:

The Update related to this patch is the following:

9.2:

- Patch **34614642** GPFRA LEG CHANGE: DSN REPORTING OF TEMP PARTIEL THÉRAPEUTIQUE (TPT)

Target date for this delivery will be communicate when we complete the analysis

Reporting of the Balance of apprenticeship tax and Complementary Contribution for apprenticeship (CSA)

Target Audience:

Customers using Global Payroll France 9.2

Executive Summary:

Companies pay the apprenticeship tax (TA) each year in order to finance the expenses necessary for technological and professional training. This tax is made up of two parts:

- a main share equal to 87% of the apprenticeship tax, collected by URSSAF since January 2022.
- the balance, ie 13% of the apprenticeship tax, that is to be paid annually.

Additionally, companies may need to pay Complementary contribution for apprenticeship (CSA). This contribution applies to the companies above 250 employees. Companies can be exempted if they meet some conditions. This contribution is also paid annually.

This patch will include the changes to ensure that first collection of the balance of TA and CSA, done by URSSAF, that will take place for the 2022 financial year on DSN of March 2023, will be done correctly.

Expected Patch:

The Update related to this patch is the following:

9.2:

- Patch **34528318** GPFRA LEG CHANGE - REPORTING OF SOLDE DE LA TA AND CSA

This patch will be delivered second half of October 2022.

September 2022

Reaction to Loi de finances rectificative and Loi N° 2022-115

Target Audience:

Customers using Global Payroll France 9.2

Executive Summary:

French government published: Loi n° 2022-1158 du 16 août 2022 portant mesures d'urgence pour la protection du pouvoir d'achat and the Loi n° 2022-1157 du 16 août 2022 de finances rectificative pour 2022.

Details:

During August 2022, French government has published two laws that impacts the product in different areas:

- Loi n° 2022-1158 de portant mesures d'urgence pour la protection du pouvoir d'achat
- Loi n° 2022-1157 de finances rectificative pour 2022

These are the product areas being impacted:

- Update on the RSA amount effective from July 1st, 2022
- Exempted amount of overtime
- Increase of professional expenses limits
- New Prime de Partage de la Valeur

Patch Availability:

These changes were delivered as of September 21st , 2022.

9.2:

Patch **34503240** - GPFRA LEG CHANGE- REACTION TO LOI DE FINANCES RECTIFICATIVE AND LOI N° 2022-115

These changes will be included in:

9.2: PeopleSoft Update Image #44.

Customers who need additional information on these resolutions can contact support to get further detail on the same.

August 2022

Increase on SMIC and MG effective from August 1st, 2022

Target Audience:

Customers using Global Payroll France 9.2

Executive Summary:

The labor code provides for an automatic increase in the minimum wage and the guaranteed minimum (MG) during the year when the price index that served as a reference for the previous revaluation of the MIC and MG increases by at least 2%.

Details:

The price index for the month of August 2022, published on July 13, increased by 2.01% therefore, the minimum wage and the MG has been increased in the same proportion, ie 2.01%, from August 1, 2022

Patch Availability:

These changes were delivered in the format of Paper POC on August 1st, 2022.

9.2:

Patch **34448882** - GPFRA LEG CHANGE - INCREASE OF SMIC AND MG FROM AUGUST 1ST 2022.

These changes will be included in:

9.2: PeopleSoft Update Image #44.

Customers who need additional information on these resolutions can contact support to get further detail on the same.

July 2022

DSN 2023-Part III

Target Audience:

Customers using Global Payroll France 9.2

Executive Summary:

Changes needed to comply with the requirements on the reporting of AGIRC-ARCCO contributions in case of regularization or Retro affecting previous years.

Details

In case of Negative amounts for the AGIRC-ARRCO contributions as results of progressive regularization, different codes apply to the node S21.G00.23.

In case of retroactivity calculation affecting AGIRC-ARRCO contributions, for periods before January 2023, we need keep using the previous codes for node attribute S21.G00.81.001 (code 106). In addition, we shouldn't print neither S21.G00.22 nor S21.G00.23 for the retro deltas on Agir-Arrco even if the deductions are listed in the element group S21.G00.23.P.IOPS

Patch Availability:

These changes were delivered on July 19th, 2022.

9.2:

Patch **34223912** - GPFRA LEG CHANGE- DELIVERY OF THE NEW DSN2023 - PART III (REGULARIZATION AND RETRO)

This patch is available for download at:

<http://support.oracle.com/>

These changes will be included in:

9.2: PeopleSoft Update Image #44.

Customers who need additional information on these resolutions can contact support to get further detail on the same.

May 2022

DSN2022 Part II

Target Audience:

Customers using HCM for France 9.2

Executive Summary:

A new technical book has been released for DSN reporting effective from January 2023.

Details:

The new technical book for DSN, which will be effective from January 2023 consists of multiple changes.

After first delivery of DSN2023 requirements, Oracle has posted the changes needed to complete our solution regarding following requirements:

- Suppression des taux dans les assiettes du forfait social en base assujettie.
- Correction sur l'exonération d'heures supplémentaires.
- Besoins de l'Assurance Chômage.
- Transfert du recouvrement Agirc-Arrco à l'Acoss

Patch Availability:

These changes were delivered on May 30th, 2022.

9.2:

Patch **33909373** GPFRA LEG CHANGE- DELIVERY OF THE NEW 2023 STANDARD (DSN 2023.1.0)-PART II

This patch is available for download at:

<http://support.oracle.com/>

These changes will be included in:

9.2: PeopleSoft Update Image #43.

Customers who need additional information on these resolutions can contact support to get further detail on the same.

April 2022

Increase on SMIC and MG effective from May 1st, 2022

Target Audience:

Customers using HCM for France 9.2

Executive Summary:

Reaction to *Arrêté du 19 avril 2022 relatif au relèvement du salaire minimum de croissance*, increasing Minimum Salary from May 1st, 2022.

Details:

SMIC increases automatically when the price index used as a reference for the previous revaluation increases by at least 2%. This is what had already happened on October 1, 2021.

The 2% threshold is exceeded with the publication, on April 15, of the index for the month of March 2022, which stands at 109, 37. This index having increased by 2.65% compared to the November 2021 index, the SMIC increases in the same proportion.

Patch Availability:

These changes were delivered on April 22nd, 2022 as Paper POC and included in the PRP delivered as of May 30th, 2022.

9.2:

Patch **34093661** - GPFRA LEG CHANGE - INCREASE OF SMIC AND MG FROM MAY 1ST 2022

This patch is available for download at:

<http://support.oracle.com/>

These changes will be included in:

9.2: PeopleSoft Update Image #43.

Customers who need additional information on these resolutions can contact support to get further detail on the same.

Increase of RSA Amount

Target Audience:

Customers using HCM for France 9.2

Executive Summary:

Wage Garnishments (Saisie sur salaries) – increase in the amount of RSA effective from 1st April 2022. Value was increased from 565,34Euros to 575,52 Euros.

Patch Availability:

These changes were delivered on May 4th, 2022.

9.2:

Patch **34031281** GPFR LEG CHANGE: RSA AMOUNT INCREASE AS OF 01-APR-2022

This patch is available for download at:

<http://support.oracle.com/>

These changes will be included in:

9.2: PeopleSoft Update Image #43.

Customers who need additional information on these resolutions can contact support to get further detail on the same.

March 2022

DSN2023 Part I

Target Audience:

Customers using HCM for France 9.2

Executive Summary:

A new technical book has been released for DSN reporting effective from January 2023.

Details:

The new technical book for DSN, which will be effective from January 2023 consists of multiple changes. The new version that has been published so far is CT2023.1.0. The changes found are around Datatypes, and addition of New nodes, Attributes and Datatypes.

This first delivery of DSN2023 requirements is intended to provide the changes on the DSN framework. Additional changes to cover automatically population of nodes-attributes supported by the product and other changes will be delivered separately (DSN2022 part II).

Patch Availability:

These changes were delivered on March 1st, 2022.

9.2:

Patch **33787382** GPFRA LEG CHANGE- DELIVERY OF THE NEW 2023 STANDARD (DSN 2023.1.0)-PART I

This patch is available for download at:

<http://support.oracle.com/>

These changes will be included in:

9.2: PeopleSoft Update Image #42.

Customers who need additional information on these resolutions can contact support to get further detail on the same.

January 2022

Cotisation Patronales d'Assurance chômage: Bonus/Malus

Target Audience:

Customers using Global Payroll France 9.2

Executive Summary:

The employer's unemployment insurance contribution is currently fixed. However, following the reform finally contained in *le décret n° 2021-346 du 30 mars 2021*, it will be variable with an employer contribution rate for unemployment insurance between 3% and 5.05%. This means that if a company has many employees who register to *Pôle emploi* at the end of their contract, a penalty will be imposed on them by paying more employer contributions

The first modulation of the contributions under the bonus-malus will apply from September 1st, 2022 and will be calculated from the end of the employment contract or temporary assignments happened between July 1st, 2021 and June 30th, 2022

Patch Availability:

These changes were included in Image#41

9.2:

Patch **30730503** - GPFRA LEG CHANGE- COTISATIONS PATRONALES D'ASSURANCE CHÔMAGE: BONUS/MALUS

Legislative Changes effective January 1st, 2022- Consolidated POC

Target Audience:

Customers using HCM for France 9.2

Executive Summary:

Annual legislative changes consisting of 8 set of changes. These changes are effective from 1st January 2022.

Details:

Government of France has announced some updates effective from January 2022. All of them needs changes to be made in the system:

- Minimum Salary (SMIC)

- Fillon Reduction- Change on value of T parameter.
- Benefit In Kind - Lodgment
- Benefit In Kind - Food/Meal
- Taxes sur les salaires
- Le Barèmes des saisies.
- Taxable Net SMIC affecting PAS
- Alsace-Moselle : Taux de la cotisation salariale maladie
- PAS Neutral bracket¹

Patch Availability:

These changes were advanced in the format of Paper POC on January 4th, 2022. Later they were delivered as part of PRP January 14th, 2022

9.2:

Patch **33716890** GPFRA LEG CHANGE- TAX UPDATE JANUARY 2022

This patch is available for download at:

<http://support.oracle.com/>

These changes will be included in:

9.2: PeopleSoft Update Image #42.

Customers who need additional information on these resolutions can contact support to get further detail on the same.

¹Advanced as PRP as of December 16th, 2021, through patch: 33541114- GPFRA LEG CHANGE - PAS NEW NEUTRAL RATE BRACKET FOR 2022.