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THE NOMINATIVE SOCIAL DECLARATION SYSTEM (DSN)

The DSN is to become the single form for welfare agencies and similar to collect social data from companies. This return will replace the various social returns currently in use. By 1 January, 2016, all companies should be able to produce a DSN but this obligation has been brought forward to 1 April 2015 for certain companies. Introduction of the DSN system requires adaptation of the organisation of payroll processing and is a project that companies need to anticipate.

The principle of the DSN system

The nominative social declaration is based on monthly transmission of individual employee data after execution of the payroll. The DSN is transmitted via payroll software to a unique access point (the Net-Entreprise website for the general system) where the data is then automatically distributed to recipient agencies (the URSSAF contributions collection agency, Pensions agency, public service agencies, unemployment benefit agency, etc.). The aim of these new methods of declaration is to rationalise data and make it more reliable.

Two types of DSN return must be submitted:

- **An event-related DSN covering events such as illness or termination, which must be declared within 5 days (again via a dematerialised data return) to enable employee entitlement to be established,**
- **A DSN return covering remuneration paid during a month, to be transmitted by the 5th of the following civil month, in the event of monthly payment of contributions, or by the 15th of the civil month in other cases.**

The calendar

All companies must switch over to a DSN return in January 2016.

However, some companies must make an early switch to DSN, starting from the April 2015 payroll.

This involves the following types of company:

- Those which paid at least 2 million euros in contributions in 2013 (contributions collected by the URSSAF),
- Or those which paid at least 1 million euros in contributions in 2013 if using the services of a third party (chartered accountant, for example) for the preparation of their contributions return, when the latter declared at least 10 million euros in contributions in 2013 for all its customers.

Companies can already switch to DSN on a voluntary basis. The system then becomes gradual and, in Phase 1, it replaces four forms: the employer certificate for the unemployment agency on termination of an employment contract, the salary certificate for social security per diem indemnity requests, the labour movement return and the labour movement survey. In Phase 2 it replaces the URSSAF contributions summary form and its payment.

**Our company is at your disposal for any assistance you may require.
Do not hesitate to contact us.**

The changes for companies

The DSN return is a real cultural change, requiring adaptation of the organisation of payroll processing, both for companies handling their payroll directly and those who use the services of a chartered accountant.

First of all, the payroll software needs to be adapted as it solely provides the data for the DSN return.

Secondly, implementation of the DSN system comes with a change in the organisation of payroll management.

In fact, the DSN is a return to be produced monthly - quarterly or annual returns will no longer exist (although quarterly payment of contributions will remain in force). There will be a shift from a oneoff return logic to one of a permanent, constantly updated return. When the DSN return is sent, payroll can no longer be modified and any corrections will be made on the payroll for the following month. The DSN return cannot be modified manually. This means that payroll data reliability must be ensured upstream.

Similarly, the company must be able to report any events concerning an employee (sick leave and return to work after sick leave, end of a work contract...) within 5 days of occurrence.

This change must therefore be anticipated to be certain to be ready by the deadline.

The dsn-info.fr website

This site enables users to access various information for setting up the DSN system:

Registration for DSN,
 Monitoring of software adaptation,
 Assistance with implementation,
 Questions / Answers