



DSN: déclaration sociale nominative





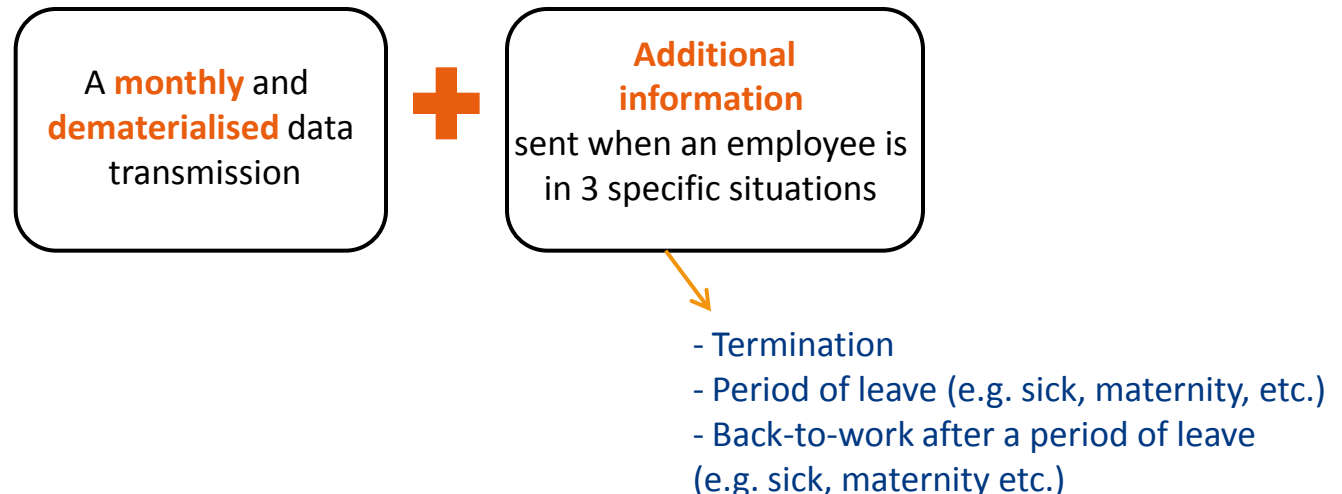
DSN: déclaration sociale nominative

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Introduction

DSN, a simplification project based on a new approach (1/2)

- ▶ DSN is an easier way for companies to declare salaries and their employees' social data. It is progressively replacing the current declaration process.
- ▶ DSN is based on 2 principles:



Introduction

DSN, a simplification project based on a new approach (2/2)

- ▶ DSN does not only simplify the process for companies but also generally improves the management of social rights:
 - It provides more security for the rights linked to the payment of social security contributions.
 - Single monthly dematerialised declaration which reduces the administrative workload for companies.
 - Furthermore, DSN does not affect the payment steps.

- ▶ The DSN project provides a new logic:
social returns are the last step in the payment process.

Before DSN

PAYROLL SOFTWARE



Employee's remuneration statement

SOCIAL SECURITY RETURNS



With DSN

PAYROLL SOFTWARE



Employee's remuneration statement



Stakeholders

Setting up the project: GIP-MDS



- GIP-MDS: Public interest organisation for modernisation of social returns
- Created in 2000 to **simplify** companies' administrative procedures
- Brings together all stakeholders (Social Security agencies, private welfare agencies, etc.)

3 million
companies
registered

25 million
social security
returns
completed

14% annual
growth
last year

Collecting employees' social data: welfare agencies

- Collect data in order to ensure a good social coverage for employees
- DSN will allow them to obtain all this **data in only one return**

Heading the project: French Government



- Currently working on **reducing the administrative workload** for companies
- Gives a regulatory framework to the DSN Project
- The DSN project is part of a global movement called "Tell Us Once"

Working together to carry out the DSN project: companies and software publishers

- **Most concerned** by DSN
- Have to work together to set this project up and declare their employees using the **DSN system**

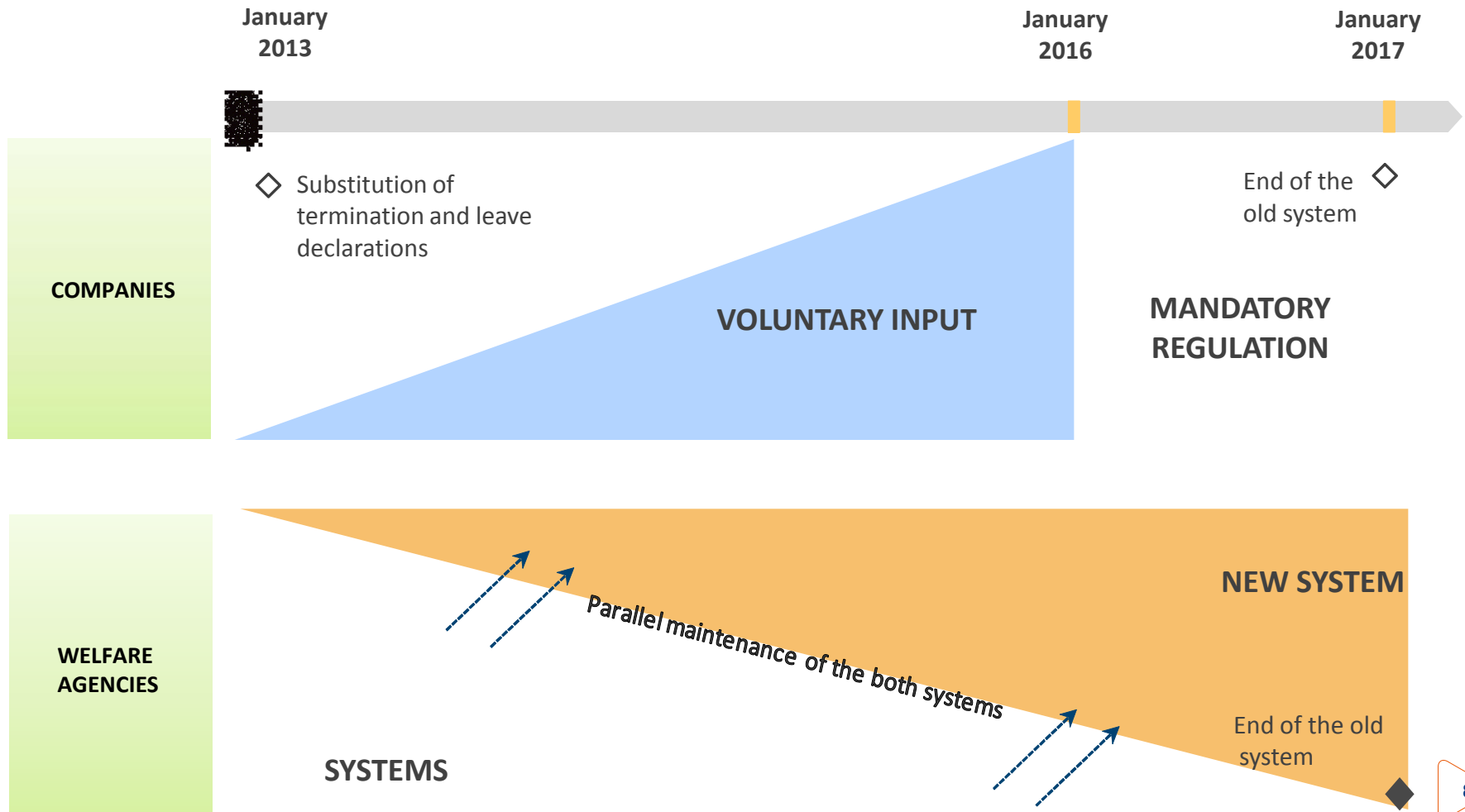
A step-by-step project for a secure set-up (1/3)

- ▶ **A regulatory framework:**
DSN will be mandatory for all companies in January 2016

- ▶ By there, a 3-phase plan in progress:
 - to increase the number of substituted declarations;
 - to increase the number of targeted companies.

- ▶ And a project based on a voluntary input with, from the beginning :
 - a dozen of software publishers involved;
 - several dozens of pilot companies to start the project and observe what can be improved;
 - thousands of registered companies to adopt the DSN system before it becomes mandatory.

A step-by-step project for a secure set-up (2/2)



A step-by-step project for a secure set-up (3/3)

PHASE 1

- ▶ **Substituted declarations:**
termination and leave declarations
- ▶ **Public concerned :**
Employers and employees within the general system of Social Security (including farming sector, Alsace-Moselle, part-time work...)

PHASE 2

- ▶ **Other substituted declarations:**
public social security contributions (DUCS Urssaf)
- ▶ **Other public concerned:**
 - temporary work companies
 - French employees abroad
 - special social systems integration (work in progress)

PHASE 3

- ▶ **Other substituted declarations:**
 - others contributions (private complementary health & retirement systems)
 - the complete annual declaration with all employees' individual data (DADS-U)
- ▶ **Other public concerned:**
Special systems: building sector system, sales representatives with several employers...



Companies or declaring party

Monthly declarations from the companies

DSN

Additional informations

- Termination
- Period of leave (e.g. sick, maternity, etc.)
- Back-to-work after a period of leave (e.g. sick, maternity, etc.)

net-entreprises.fr website
or agricultural social system website (MSA)

DSN system

ACOSS

(national bank for the French Social Security)

- receives data
- controls
- shares and spreads data

CNAV

(national pension fund for retired people)

- Stocks data
- Restitutes data



Public Social Security agencies



Private complementary health & retirement systems

Other works related to the project

Tasks in progress concerning
the integration of
others special social systems

A potential **mandatory
intermediate level**
in **Q2 2015**

Tasks in progress concerning the
French **public sector integration**
(at the moment, a company is not
concerned with DSN when the
majority of its employees
are civil servants)

Opportunity studies conducted on
specific populations (casual
workers from the entertainment
industry) and **declarations**
(e. g. mandatory declaration for
individuals with disabilities)

DSN contributions

For companies

- Focus on **only one automated monthly transmission** instead of several transmissions with different steps.
- The process is **reliable and secure**.
- No more redundant or separate processes, either in companies or for third parties making declarations.

For employees

- **Social rights** better taken into account.
- Acceleration of the whole process with regard to confidentiality.

For welfare agencies

- Match payments and new rights for benefits.
- New control systems and new opportunities for procedures.

For the state

- A better data-tracking.
- Effective fight against tax fraud.

Project roll-out and change to guidelines

▶ **A dedicated website, DSN-info.fr:**

- To explain DSN's principles and operations
- To inform about news on the project
- To convince software publishers and companies to adopt the DSN system
- To accompany stakeholders with a knowledge base.

▶ **An online **knowledge base**:**

- To get personalized answers within 48 hours
- To get various explanations and technical information.

▶ **DSN committees everywhere in France**