

Payslips

Labor Act - "El Khomri"

The "El Khomri" Law is intended to facilitate the deployment of electronic payroll, by reversing the logic that employees should receive paper slips by default, which was applicable until December 31, 2016. El Khomri included the promulgation of the Labor Act on August 8, 2016 and numerous implementing decrees. Changes for employees were announced January 1, 2017.



The employer who wishes to implement electronic payroll may now deliver pay slips in electronic form by default,

unless the employee objects individually via an "opt-out" process. It will therefore no longer be necessary to obtain prior consent from the employee ("opt-in" process) to switch from paper to electronic pay slips. The law ("décret d'application") sets out the conditions under which the employer must inform the employee of his right to object.

How to inform:

The employer must inform the employee of the employee's right to object to delivery of the pay slip in electronic form by any means conferring it one month before the first issue of the electronic pay slip or, if applicable, at the time of hiring.

The employee shall be granted a right of opposition (i.e. the option to return to a paper pay slip) at any time (either before or after the first issue

of its electronic pay slip) which can be expressed by any means. If the employee requests to return to the paper version after the first issue of the pay slip in electronic form, the request shall be effective as soon as possible and no later than 3 months.

The employer shall ensure the availability of the electronic pay slips for 50 years or until the employee has reached the age mentioned in the last paragraph of Article L. 1237-5, increased by six years, i.e. approximately 68 years (the limit depending on the employee's date of birth).

In addition, all electronic pay slips must be accessible on an online portal called the personal activity account (or "CPA" in French) that the El Khomri law implemented for all employees in France starting from January 1, 2017. In practice, each employee must be able to access from his or her CPA all of his or her electronic pay slips. The employer (or the service provider acting on behalf of the employer) must guarantee the accessibility of the pay slips issued in electronic form by this online service.



Pay slips can be kept in a "digital safe" as provided by Article 137 of the postal and electronic communications Code. Recently, decrees No. 2018-418 of May 30, 2018 and No. 2018-853 of October 5, 2018 specified the terms of implementation of the "digital safe" service and the terms of records recovery for documents stored in the safe (Postal and electronic communications Code, Articles R. 55-1 to R. 55-6 and D. 537 to D. 541).

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