

L'AIDE À LA CRÉATION OU À LA REPRISE D'UNE ENTREPRISE (ACRE)

Définition

L'ACRE (Aide à la création ou à la reprise d'une entreprise) est un dispositif conçu pour encourager les entrepreneurs à créer ou reprendre une entreprise. À ne pas confondre avec l'ARCE.

Durée

L'exonération s'étend sur une période de 12 mois, calculée à partir de la date de début d'activité (immatriculation) de l'entreprise pour les assurés relevant du régime de sécurité sociale des salariés.

Exonération

Le montant de l'exonération est déterminé en fonction du revenu annuel déclaré par le bénéficiaire :

- Exonération totale : Si le revenu professionnel est inférieur à 75 % du plafond annuel de la Sécurité sociale (PASS).
- Exonération dégressive : Si le revenu professionnel se situe entre 75 % et 100 % du PASS. Le montant de l'exonération est calculé comme suit : $(E/0,25 \text{ PASS}) \times (\text{PASS} - R)$.
- Absence d'exonération : Si le revenu professionnel atteint ou dépasse le plafond annuel de la Sécurité sociale.

Pour les salariés affiliés au régime général de la sécurité sociale, l'exonération s'applique aux cotisations d'assurance maladie, d'assurance vieillesse et d'allocations familiales.

E correspond au montant total des cotisations salariales et patronales concernées pour une rémunération égale à 75 % du plafond

R correspond à la rémunération soumise à cotisations

PASS : plafond annuel de sécurité sociale

Conditions

L'ACRE est un dispositif d'exonération sociale destiné aux créateurs ou repreneurs d'entreprise (indépendants ou en société). Vérifier les conditions requises (% de parts). Restrictions : ne pas avoir bénéficié de l'Acre dans les 3 dernières années.

Aucune démarche nécessaire pour bénéficier de l'ACRE. Cumulable avec l'ARE et l'ARCE.

La Défense Des Salariés Le Guide Pratique

J Dewey



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Table of Contents La Deacutefense Des Salarieacutes Le Guide Pratique

1. Understanding the eBook La Deacutefense Des Salarieacutes Le Guide Pratique
 - The Rise of Digital Reading La Deacutefense Des Salarieacutes Le Guide Pratique
 - Advantages of eBooks Over Traditional Books
2. Identifying La Deacutefense Des Salarieacutes Le Guide Pratique
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an La Deacutefense Des Salarieacutes Le Guide Pratique
 - User-Friendly Interface
4. Exploring eBook Recommendations from La Deacutefense Des Salarieacutes Le Guide Pratique
 - Personalized Recommendations
 - La Deacutefense Des Salarieacutes Le Guide Pratique User Reviews and Ratings
 - La Deacutefense Des Salarieacutes Le Guide Pratique and Bestseller Lists
5. Accessing La Deacutefense Des Salarieacutes Le Guide Pratique Free and Paid eBooks
 - La Deacutefense Des Salarieacutes Le Guide Pratique Public Domain eBooks
 - La Deacutefense Des Salarieacutes Le Guide Pratique eBook Subscription Services
 - La Deacutefense Des Salarieacutes Le Guide Pratique Budget-Friendly Options

6. Navigating La Deacutefense Des Salarieacutes Le Guide Pratique eBook Formats
 - ePub, PDF, MOBI, and More
 - La Deacutefense Des Salarieacutes Le Guide Pratique Compatibility with Devices
 - La Deacutefense Des Salarieacutes Le Guide Pratique Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of La Deacutefense Des Salarieacutes Le Guide Pratique
 - Highlighting and Note-Taking La Deacutefense Des Salarieacutes Le Guide Pratique
 - Interactive Elements La Deacutefense Des Salarieacutes Le Guide Pratique
8. Staying Engaged with La Deacutefense Des Salarieacutes Le Guide Pratique
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers La Deacutefense Des Salarieacutes Le Guide Pratique
9. Balancing eBooks and Physical Books La Deacutefense Des Salarieacutes Le Guide Pratique
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection La Deacutefense Des Salarieacutes Le Guide Pratique
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine La Deacutefense Des Salarieacutes Le Guide Pratique
 - Setting Reading Goals La Deacutefense Des Salarieacutes Le Guide Pratique
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of La Deacutefense Des Salarieacutes Le Guide Pratique
 - Fact-Checking eBook Content of La Deacutefense Des Salarieacutes Le Guide Pratique
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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