

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.

Le Guide Pratique De Leacutepargne Et Du Creacutedit

RM Cervero



Le Guide Pratique De Leacutepargne Et Du Creacutedit:

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Table of Contents Le Guide Pratique De Leacutepargne Et Du Creacutedit

1. Understanding the eBook Le Guide Pratique De Leacutepargne Et Du Creacutedit
 - The Rise of Digital Reading Le Guide Pratique De Leacutepargne Et Du Creacutedit
 - Advantages of eBooks Over Traditional Books
2. Identifying Le Guide Pratique De Leacutepargne Et Du Creacutedit
 - 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 Le Guide Pratique De Leacutepargne Et Du Creacutedit
 - User-Friendly Interface
4. Exploring eBook Recommendations from Le Guide Pratique De Leacutepargne Et Du Creacutedit
 - Personalized Recommendations
 - Le Guide Pratique De Leacutepargne Et Du Creacutedit User Reviews and Ratings
 - Le Guide Pratique De Leacutepargne Et Du Creacutedit and Bestseller Lists
5. Accessing Le Guide Pratique De Leacutepargne Et Du Creacutedit Free and Paid eBooks
 - Le Guide Pratique De Leacutepargne Et Du Creacutedit Public Domain eBooks
 - Le Guide Pratique De Leacutepargne Et Du Creacutedit eBook Subscription Services
 - Le Guide Pratique De Leacutepargne Et Du Creacutedit Budget-Friendly Options
6. Navigating Le Guide Pratique De Leacutepargne Et Du Creacutedit eBook Formats

- ePub, PDF, MOBI, and More
- Le Guide Pratique De Leacutepargne Et Du Creacutedit Compatibility with Devices
- Le Guide Pratique De Leacutepargne Et Du Creacutedit Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Le Guide Pratique De Leacutepargne Et Du Creacutedit
 - Highlighting and Note-Taking Le Guide Pratique De Leacutepargne Et Du Creacutedit
 - Interactive Elements Le Guide Pratique De Leacutepargne Et Du Creacutedit
- 8. Staying Engaged with Le Guide Pratique De Leacutepargne Et Du Creacutedit
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Le Guide Pratique De Leacutepargne Et Du Creacutedit
- 9. Balancing eBooks and Physical Books Le Guide Pratique De Leacutepargne Et Du Creacutedit
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Le Guide Pratique De Leacutepargne Et Du Creacutedit
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Le Guide Pratique De Leacutepargne Et Du Creacutedit
 - Setting Reading Goals Le Guide Pratique De Leacutepargne Et Du Creacutedit
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Le Guide Pratique De Leacutepargne Et Du Creacutedit
 - Fact-Checking eBook Content of Le Guide Pratique De Leacutepargne Et Du Creacutedit
 - 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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