

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

L Cohen



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