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Note d'information
Newsletter

In this
edition

1
Tax and accounting news
and accounting

2
Agenda

News

New daily allowance regime for liberal professions

Until now, liberal professions could not benefit from daily allowances in case of illness, before the 91st day of sick leave. However, as a derogation, they were able to benefit from exceptional provisions during the Covid crisis and receive compensation from the 4th day of sick leave. The new decree n°2021-755 of June 12, 2021 has perpetuated this new system, so that as of July 1, 2021, all liberal professionals under the CNAV-PL CAISSE can benefit from it.

In return, a specific contribution was also introduced to ensure the financing of this new regime:

◆ 2021: this contribution rate is set at 0.15% of annual activity income not exceeding 3 times the Plafond Annuel de la Sécurité Sociale (PASS).

◆ 2022: the contribution rate will increase to 0.3%, calculated on the basis of 40% of the PASS and within the limit of 3 times the PASS.

In case of sick leave, and after the 3-day waiting period, the daily allowance will amount to 1/730th of the average income taken into account for the calculation of the health insurance contributions of the 3 previous calendar years and within the limit of 3 times the PASS.

Business gifts: increase of the VAT deduction threshold

It is not possible to recover the VAT paid on the purchase of business gifts, except when the gift in question is of low value. Until now, the threshold was set at €69 including VAT per year and per recipient. This threshold has been increased to €73 including VAT.

Sport in the company: exemption of the benefit in kind relating to the practice of sport in the company

URSSAF has recently clarified the conditions for the exemption of social security contributions on the benefit in kind provided by the provision by the employer of equipment for collective use dedicated to the realization of physical activities and sports or by the financing by the employer of physical activity and sports services.

What equipment or services are involved?

- ◆ the use of a gym owned or rented by the company;
- ◆ the provision of changing rooms and showers;
- ◆ the provision of sports equipment.
- ◆ the financing of group courses of physical and sports activities ;
- ◆ the financing of events or competitions of a sporting nature.

NB: The exemption from social security contributions does not apply to subscriptions or individual registrations for courses.

The facilities dedicated to the practice of sports must be accessible, without discrimination, to all employees of the company, regardless of the nature and duration of their employment contract. Physical activity services must be organized by the employer, who must inform all the company's employees of the conditions under which these services are organized (presentation of the courses offered, locations, schedules, registration procedures, etc.).

Exemption limit

The amount of the benefit constituted by the provision of equipment dedicated to the practice of sports is exempted without limit of amount. The amount of the benefit constituted by the financing by the employer of physical and sports activities is exempt, within the annual limit of 5% of the monthly value of the social security ceiling multiplied by the number of employees in the company.

Example: a company employing 15 employees and financing in 2021, up to 3 500 €, group gym and yoga classes, accessible to all employees, will be able to benefit from an exemption from social security contributions of a total amount for the year of 2 571 € (i.e. 171.40 € x 15 employees). The amount exceeding the exemption ceiling (929 €, i.e. 3,500 - 2,571) will be subject to social security contributions.

Source : urssaf.fr

THE OFFICE WILL BE CLOSED FROM JULY 31st TO AUGUST 22nd, 2021 FOR ANNUAL LEAVE

Agenda

VAT taxpayers carrying out intra-Community transactions: submission to customs of the declaration of trade in goods and the European declaration of services for transactions that took place in June.

Mon	Tue	Wed	Thu	Fri	Sat	Sun
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Companies having closed their fiscal year on March 31: payment of the balance of IS.

Employers subject to payroll tax (companies exempt from VAT): payment of the tax relating to salaries paid in June or during the 2nd quarter.



To know more

Employment is on the rise again

In its latest note published at the beginning of July, INSEE announces its employment forecasts for the end of 2021. According to its estimates, unemployment should reach 8.2% by the end of the year. The institute points to the very strong recovery of the labor market in recent weeks. Moreover, if the estimates were to be confirmed, 321,000 salaried jobs would be created in 2021, which would allow France to recover its «pre-crisis» level by the end of December. With expected increases of 70,000 and 64,000 new salaried jobs over the next two quarters, the increase is expected to slow down thereafter with the decrease in state aid.