

Sept
2021



Note d'information
Newsletter

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News

Telework: The government gives the hand back to the companies

As of September 1, 2021, the requirement for a minimum number of days of telecommuting to comply with corporate health protocol is removed. Thus, the new health rule gives executives who would like to do so the option of having their employees return to the office five days out of five.

By July, nearly 75% of employees had already returned to their company site. Telework must now be decided within the framework of the social dialogue specific to each company, and it is up to management and staff representatives to define the new arrangements.

2020 tax return correction service opens online :

The service for correcting 2020 tax returns online is open since August 4 2021 and until December 15, 2021. In case of an oversight or error found on your income tax notice, there will be an opportunity to correct the 2020 income tax return online.

The following are excluded from this service:

- ◆ **Taxpayers who filed a paper tax return;**
- ◆ **Taxpayers who filed an EDI return via an EDI partner;**
- ◆ **Taxpayers who have filed a tax return on impots.gouv.fr but have not validated it;**
- ◆ **Taxpayers who have not filed a return.**

After processing this corrective return, the amount of your tax will be recalculated by the tax authorities. This operation will generate a new tax notice that may lead to a decrease or an increase of the tax due.

If your tax is reduced and you have already paid the balance, you will be reimbursed within a few days of receiving the new notice. Otherwise, a deadline for paying the difference will be indicated on the new notice.

Solidarity fund assistance: continued assistance in September

The solidarity fund is maintained for the month of September according to the same terms as for the month of August, i.e. a compensation of 20% of the loss of turnover, as soon as the company can prove a loss of at least 10% of it.

New condition: In order to encourage activity, companies will have to justify a minimum turnover of 15% to benefit from the solidarity fund in September.

The aim is to avoid windfall effects. Indeed, a minority of companies may have been tempted to remain closed while receiving the solidarity fund. The aim is to encourage these companies to reopen.

From October, the solidarity fund will be maintained only for overseas departments and territories, where the health situation still requires mandatory administrative closures.

In October, tourism companies will be able to continue to apply for state subsidies. But this will require more cumbersome administrative procedures. Companies in these sectors, regardless of their size, will be able to benefit from the «fixed costs» scheme.

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 carried out in August

Companies whose fiscal year ends on June 30, 2021: deadline for filing the income tax return No. 2065 (+15 additional days if filing by EDI).

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Payment of the second installment of 50% of the Value Added Tax (calculated on CVAE N-1), if the tax is due in N-1.

Employers subject to payroll tax: payment of the tax relating to salaries paid in August.

Payment of the corporate income tax instalment.



To know

Unemployment: wrong models and wrong predictions

Insee, Unédic, OFCE, economists and other experts: almost everyone predicted that the Covid epidemic would wrongly take the labor market with it.

However, the unemployment rate did not explode.

Given the trend in productivity gains, up to 900,000 jobs should have been destroyed. Insee counted 360,000. In addition, the Pôle Emploi website is currently offering more than one million job offers, which is unprecedented! Usually, at this time of year, the figure varies between 600,000 and 700,000 job offers. Finally, it should be noted that 6 out of 10 offers are for permanent positions

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Cabinet Roche & Cie,
40 Rue du Président Edouard Herriot
69001, Lyon