



Roche & Cie



May 2022

NEWSLETTER



Accounting and tax news in France





NEWS

## RESILIENCY PLAN - INVESTMENT: FLAT-RATE VEHICLE ASSISTANCE FOR TRANSPORTATION COMPANIES

**Nature of the scheme:** As part of the economic and social resilience plan taken by the government to take into account the rise in oil prices, a flat-rate aid has been put in place. It is determined according to the number of vehicles and their tonnage. The unit amount of the aid depends on the category of vehicle: 300 € for an ambulance or a commercial transport vehicle whose TAC is less than or equal to 3.5t; 400 € for a road transport vehicle whose TAC is between 3.5 and 7.5t; 750 € for a carrier vehicle whose TAC is at least 26t; 1,000 € for a coach... The total amount of the aid corresponds to the sum of the products of the number of vehicles (by category) by the corresponding unit amount.

**Who can benefit?** The aid is aimed at public road transport companies (goods, passengers and sanitary) and live animal trading companies. The first ones must have a license related to their activity, the second ones must have an approval related to their activity. On March 1, 2022, eligible vehicles must be owned by the beneficiary company or leased under a long-term contract or lease. The vehicle must be in actual operation and in compliance with the technical inspection.

**How long does it take to benefit from it?** The application must be made online before May 31, 2022, on the teleservice platform opened by the government. No other steps are required.





## EMPLOYMENT: WHAT HELP FOR HIRING IN 2022?

### **Exceptional aid for the recruitment of a young person under an apprenticeship or professionalization contract:**

In case of recruitment of a young person before June 30, 2022, the State has decided to pay an exceptional bonus of €5,000 for the recruitment of a young person under the age of 18 under an apprenticeship or professionalization contract, and €8,000 for a young person between 18 and 30. The aid will be paid monthly and automatically for the first 12 months of the contract. For professionalization contracts, an extension is planned for contracts signed between July 1, 2022 and December 31, 2022, with no age requirement.

### **Aid for hiring under the Contrat Initiative Emploi Jeunes (CIE Jeunes) in the commercial sector:**

If a young person under 26 years of age (or up to and including 30 years of age if the young person is recognized as a disabled worker) is recruited before December 31, 2022, the company may receive financial aid corresponding to 47% of the SMIC per hour worked, up to a limit of 35 hours/week, for 2 years. Thus, the company can receive up to €8,682 for an employee recruited for 1 year on a full-time basis. The employer is also exempt from social security contributions on low and medium salaries.

### **Aid for hiring under the Parcours Emploi Compétences (PEC Jeunes) in the non-market sector:**

The scheme is designed to enable people in difficulty to find long-term employment. If a young person under the age of 26 or a disabled worker up to the age of 30 is hired before December 31, 2022, the company will be eligible for financial assistance corresponding to 65% of the SMIC per hour worked. This is 80% for residents of priority urban districts and rural revitalization zones. The employer is also exempt from employer's contributions up to the minimum wage, from payroll and apprenticeship taxes, from contributions to the construction effort and from end-of-contract indemnities if the hiring is done on a fixed-term contract.



## SALARY: INCREASE OF THE SMIC

As of May 1, 2022, the hourly rate of the SMIC is increased to €10.85 (instead of €10.57 since January 1, 2022), i.e. an increase of 2.65%. This automatic increase is due to the high level of inflation. Over one year (from May 2021 to May 2022), the SMIC will have increased by 5.9%, or €91 gross per month (€72 net), according to the Ministry of Labor. The gross monthly minimum wage will thus be €1,645.58.



## TO KNOW

### CAPPING OF THE TERRITORIAL ECONOMIC CONTRIBUTION ACCORDING TO THE VALUE ADDED

This cap applies to all persons, natural or legal, and to all unincorporated companies that are subject to CET.

Previously 3%, the rate of the rebate has been 2% since the Finance Act for 2021. The cap concerns the CET actually charged to the company.

The CET is composed of two contributions: the CFE and the CVAE. The future of the latter is currently uncertain, as President Macron announced during his campaign that he wanted to implement the abolition of the latter for all companies.



The image features a solid teal background. In the center, there is a white rectangular box with a thin gold border. Inside this box, the word "Agenda" is written in a black, serif font. The background also shows a portion of a modern building with light-colored walls and a balcony railing, suggesting an architectural or design context.

# Agenda

KEY DATES TO REMIND FOR MAY



12/05/2022

**Taxable persons carrying out intra-Community transactions:** Deadline for filing the declaration of trade in goods and the European declaration of services with the customs authorities for operations that took place in April 2022.

16/05/2022

**VAT, real normal taxation system :** Filing and payment of the monthly VAT return on the date indicated in your professional space from May 16 to May 24.

**Withholding and deduction at source on MCRs:** Deadline for filing the return relating to the month of April 2022 concerning withholding taxes on income from movable property (return no. 2777) and the return for withholding taxes on income from bonds and other negotiable debt instruments relating to the month of April 2022 (return no. 2753)

31/05/2022

**VAT, basic exemption :** Deadline for the option to pay VAT from May 1, 2022 for companies benefiting from the basic exemption.

**Certified Management Center :** Membership deadline for companies with fiscal years beginning January 1, 2022 (5 months from the beginning of the fiscal year). Non-members will be subject to a 10% surcharge for the taxation of their 2022 income.

**Apprenticeship tax :** Deadline for payment of balance.

18/05/2022

**Withholding Tax :**  
DAS2 Declaration, filing deadline.

**Companies subject to corporate income tax :**  
Deadline for filing the 2065 income tax return and the 2031 return for the year ending December 31, 2021 for companies liable for corporate income tax.

25/05/2022

**Domestic consumption tax:** Deadline for filing the monthly declaration n°2040-TIC for TICFE taxpayers in monthly rhythm.