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English

## Become a micro-entrepreneur

Verified 17 août 2020 - Directorate for Legal and Administrative Information (Prime Minister)

You can choose self-employment status if you are self-employed. You must choose the legal status of **SIS** or **EIRL** and meet a turnover threshold. Your steps are simplified. This status allows you to combine activities of a different nature (commercial, craft and/or liberal) and to work in parallel with a main activity: employee, jobseeker, farmer, civil servant, retired, student.

### Prerequisites

You can become a self-entrepreneur as long as you practice as **self-employed** under **individual undertaking** (IS or EIRL).

You cannot therefore be a self-entrepreneur as a manager of a company (SA, SARL, SAS, etc.).

If you are a trader or a craftsman, you must be **registered** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/R39317?lang=en>) to RCS or RM..

- If you start your business, you are automatically registered when you **activity report** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23264?lang=en>).
- If you are already active, you must register by filling out the form **cerfa no. 15260** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/R39317?lang=en>).

### Prerequisites

Give your company a name

You must give **name** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23283?lang=en>) (also called *social*) to your own company.

Domiciliation of your company

You must **home your business** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F2160?lang=en>). You can register it at the address of your home provided you subscribe to a **professional insurance**. (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23668?lang=en>)

Legal status of your company

You must choose between the following 3 legal statuses:

- EI (individual undertaking)
- EIRL
- EURL

You make your choice in your **activity report** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23264?lang=en>).

Payment of your social security contributions

You must choose to pay your dues monthly or quarterly.

You make your choice in your **activity report** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23264?lang=en>).

How you tax

You must choose between the lump sum release (LWV) payment of your own initiative, or the default source deduction (PAS). VLF is a tax collection method that frees you from paying additional taxes on your income. The PAS is the traditional method of sampling.

Répondez aux questions successives et les réponses s'afficheront automatiquement

You choose the lump sum discharge (LWV) option

- You pay automatically at the same time you report your social security contributions. You report your contributions to the Urssaf which transmits for you to the tax administration. The payment of your taxes takes place as you file your returns quarterly or monthly.
- In case of overpayment, you will not be reimbursed.
- The VLF is reserved for self-employed entrepreneurs **tax reference income (RFR)** (<https://www.service-public.fr/particuliers/vosdroits/F13216?lang=en>) in the penultimate year (year N - 2) does not exceed a certain threshold for a share of the family quotient. This amount shall be increased by 50 % per half share or by 25 % per additional quarter.

The amount of tax paid by VLF is calculated at the following rates in relation to your monthly or quarterly CA (excluding tax):

- 1% for undertakings for the sale or supply of housing (BIC)
- 1.7% for services (BIC and BNC)
- 2.2% non-commercial profits (NBC)

Example: to qualify for the VLF in 2020, the tax reference income (RFR) for 2018 must be less than €27,519 for each share of the family quotient (in the case of a single person).

**⚠ Warning : tax reference income (RFR)** (<https://www.service-public.fr/particuliers/vosdroits/F13216?lang=en>) changes every year.

You choose Source Pick (PAS)

- The PAS is your default direct debit method if you do not choose the VLF.
- You pay a tax deposit every 15 months or every quarter (optional).
- You are entitled to an adjustment the following year based on your real income.
- You are reimbursed in case of overpayment by the tax administration.

Status of your spouse

If your spouse or partner of Pacs is involved in your activity (even irregularly), you must report it at your **activity report** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23264?lang=en>).

## Simplified creation form

You have to **reporting your activity**. This statement allows you to automatically create your own business. It can be done online or on site or by mail. In the case of an on-site or by mail declaration, you must fill out a form that is different depending on whether your activity is commercial and/or artisanal or liberal.

A simple online declaration allows **create your own business** either at the Urssaf or at the one-stop shop:

### Manage your self-entrepreneur activity

Urssaf

Go to  
online service [↗](https://www.autoentrepreneur.urssaf.fr/portail/accueil/gerer-mon-auto-entreprise.html)  
(<https://www.autoentrepreneur.urssaf.fr/portail/accueil/gerer-mon-auto-entreprise.html>)

### Business Window: single window for business creation

Business Window Service

Go to  
online service [↗](http://www.guichet-entreprises.fr)  
(<http://www.guichet-entreprises.fr>)

You can declare your self-entrepreneur activity on site by filling out a form or by sending it by mail.

### Micro-entrepreneur (self-entrepreneur): declaration of start of commercial and/or craft activity (PO CMB)

Cerfa n° 15253\*05 - Ministry of Economy

Other number : PO CMB micro-entrepreneur / PO

Go to  
form(pdf - 1.0 MB) [↗](https://www.formulaires.service-public.fr/gf/cerfa_15253.do)  
([https://www.formulaires.service-public.fr/gf/cerfa\\_15253.do](https://www.formulaires.service-public.fr/gf/cerfa_15253.do))

 Consult the online manual

- [➤ Notice - Declaration of start of commercial and/or craft activity](https://www.formulaires.service-public.fr/gf/getNotice.do?cerfaNotice=51934&cerfaFormulaire=15253) [↗](https://www.formulaires.service-public.fr/gf/getNotice.do?cerfaNotice=51934&cerfaFormulaire=15253) (<https://www.formulaires.service-public.fr/gf/getNotice.do?cerfaNotice=51934&cerfaFormulaire=15253>)

## Who shall I contact

- [Business Formalities Center \(CFE\)](https://www.insee.fr/fr/information/1972060)

## Declaration of commencement of professional activity natural person, exercised under the micro-social regime (excluding regulated professions)

Cerfa n° 13821\*07 - Ministry of Economy

Other number : P0 PL micro-entrepreneur

Go to  
form(pdf - 1.4 MB)  
([https://www.formulaires.service-public.fr/gf/cerfa\\_13821.do](https://www.formulaires.service-public.fr/gf/cerfa_13821.do))

Consult the online manual

- [Notice - Self-Contractor Start-up Declaration](https://www.formulaires.service-public.fr/gf/getNotice.do?cerfaNotice=51339&cerfaFormulaire=13821)

- [Business Formalities Center \(CFE\)](https://www.insee.fr/fr/information/1972060)

## Taxes on your income

Revenue (CA) requirements to maintain your status

Self-Contractor status is only allowed if your annual turnover (CA HT) does not exceed the thresholds.

2 different thresholds apply according to 2 different types of benefits:

- Business and accommodation activities
- Unregulated services and professions

### 2019 revenue thresholds

- €170,000 for commercial activities of purchase/sale of goods, objects, supplies, catering to take away or on the spot, manufacturing of products (sewing, jewelry...) or for hosting services (hotels, bed and breakfast, rural cottages, furnished with tourism)
- €70,000 services and the liberal professions covered by BIC or BNC..

### 2020 revenue thresholds

- €176,200 for commercial activities of purchase/sale of goods, objects, supplies, catering to take away or on the spot, manufacturing of products (sewing, jewelry...) or for hosting services (hotels, bed and breakfast, rural cottages, furnished with tourism)
- €72,600 services and the liberal professions covered by BIC or BNC..

The CA thresholds are calculated based on the activity's time over a year.

This tax regime allows you to not charge VAT.

**Please note** : you can remain under the self-entrepreneur status if you exceed these thresholds for 2 consecutive years, **but you get out beyond 2 years of overtaking** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F32353?lang=en>). Also, you will be out of status if your AC is zero for 2 consecutive years.

## Simplified Accounting

You are exempted from providing an accounting balance sheet of your activity. You only need to provide list of receipts and purchases (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23266?lang=en>).

The **CA declaration** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23257?lang=en>) is required. If the AC is zero, simply enter « *None* » box.

**FYI** : you cannot deduct **professional** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F31973?lang=en>) your turnover (costs of supplies, meals, etc.), or recover VAT, or amortize your hardware.

## Social contributions

You do not pay a contribution if your turnover (turnover) is zero.

You pay your dues according to a **plan in proportion to your AC** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23267?lang=en>).

You choose to report your CA monthly or quarterly.

You are exempt from paying and charging VAT (**VAT deductible** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F21746?lang=en>)).

You exempt of the following 2 contributions:

- **Business Value Added Contribution (VAC)** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23546?lang=en>)
- **Business Property Assessment (CFE)** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23999?lang=en>) **only for your 1<sup>st</sup> mother year of activity (you pay CFE subsequent years)**

## Social protection

You have the following rights:

- Reimbursements for medical consultations, medicines and sick leave. You depend on CPAM..
- **Continuous training** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23459?lang=en>)
- **Posting Retirement Quarters** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23369?lang=en>)
- **Unemployment** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/F23994?lang=en>) in the event of termination of business

## Statute and miscellaneous references

- **Trade Code: Articles L123-1 to L123-9-1** [↗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006178751/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006178751/>)  
*Exemption from registration at the RCS*
- **General Tax Code: article 50-0** [↗](http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006199553&cidTexte=LEGITEXT000006069577) (<http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006199553&cidTexte=LEGITEXT000006069577>)  
*Micro-enterprise tax system*
- **General Tax Code: Articles 1600 to 1604** [↗](http://www.legifrance.gouv.fr/affichCode.do?idArticle=LEGIARTI000029042655&idSectionTA=LEGISCTA000006162690&cidTexte=LEGITEXT000006069577) (<http://www.legifrance.gouv.fr/affichCode.do?idArticle=LEGIARTI000029042655&idSectionTA=LEGISCTA000006162690&cidTexte=LEGITEXT000006069577>)  
*Fee for chambers of commerce and industry and chambers of trades*
- **Social Security Code: Articles L613-7 to L613-10** [↗](http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA0000037051840&cidTexte=LEGITEXT000006073189) (<http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA0000037051840&cidTexte=LEGITEXT000006073189>)  
*Microsocial system*
- **General Tax Code: Articles 1586b to 1586h** [↗](http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA0000021641669&cidTexte=LEGITEXT000006069577) (<http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA0000021641669&cidTexte=LEGITEXT000006069577>)  
*CVAE*
- **Decree No. 2019-797 of 26 July 2019 on the unemployment insurance scheme** [↗](https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000038829574) (<https://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000038829574>)

## Online services and forms

- **Calculation of social security contributions of micro-entrepreneurs** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/R21853?lang=en>)  
Simulator
- **Application for registration for traders and self-employed craftsmen** (<https://www.service-public.fr/professionnels-entreprises/vosdroits/R39317?lang=en>)  
Form

For more information, please contact

- **2020 Micro-Entrepreneur Guide** [↗](https://www.autoentrepreneur.urssaf.fr/portail/accueil/sinformer-sur-le-statut/guide-officiel.html) (<https://www.autoentrepreneur.urssaf.fr/portail/accueil/sinformer-sur-le-statut/guide-officiel.html>)  
*Urssaf*
- **Micro-enterprise FAQ** [↗](https://www.economie.gouv.fr/entreprises/devenir-micro-entrepreneur-auto-entrepreneur#quimicroentrepreneur) (<https://www.economie.gouv.fr/entreprises/devenir-micro-entrepreneur-auto-entrepreneur#quimicroentrepreneur>)  
*Ministry of Economy*
- **Can a micro-entrepreneur apply for a public contract? (PDF - 25.6 KB)** [↗](http://www.economie.gouv.fr/files/directions_services/daj/marches_publics/conseil_acheteurs/questions-reponses/mise-en-oeuvre-procedure/q3-2-candidature-auto-entrepreneur.pdf) ([http://www.economie.gouv.fr/files/directions\\_services/daj/marches\\_publics/conseil\\_acheteurs/questions-reponses/mise-en-oeuvre-procedure/q3-2-candidature-auto-entrepreneur.pdf](http://www.economie.gouv.fr/files/directions_services/daj/marches_publics/conseil_acheteurs/questions-reponses/mise-en-oeuvre-procedure/q3-2-candidature-auto-entrepreneur.pdf))  
*Ministry of Finance*
- **Why and how to leave the self-entrepreneur regime?** [↗](http://www.afecreation.fr/pid10623/changer-de-regime.html) (<http://www.afecreation.fr/pid10623/changer-de-regime.html>)  
*Opifrance Création (ex-AFE)*