



Creation of a translation office

Presentation of the “*auto-entrepreneur*” status

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Several statuses possible

auto-entrepreneur
(freelancer)

*Entreprise
individuelle*
(individual company)

EURL
(sole proprietorship
with limited liability)

Separation of
personal and
professional
assets

EIRL
(sole proprietorship
with limited liability)

Author

Translation in France

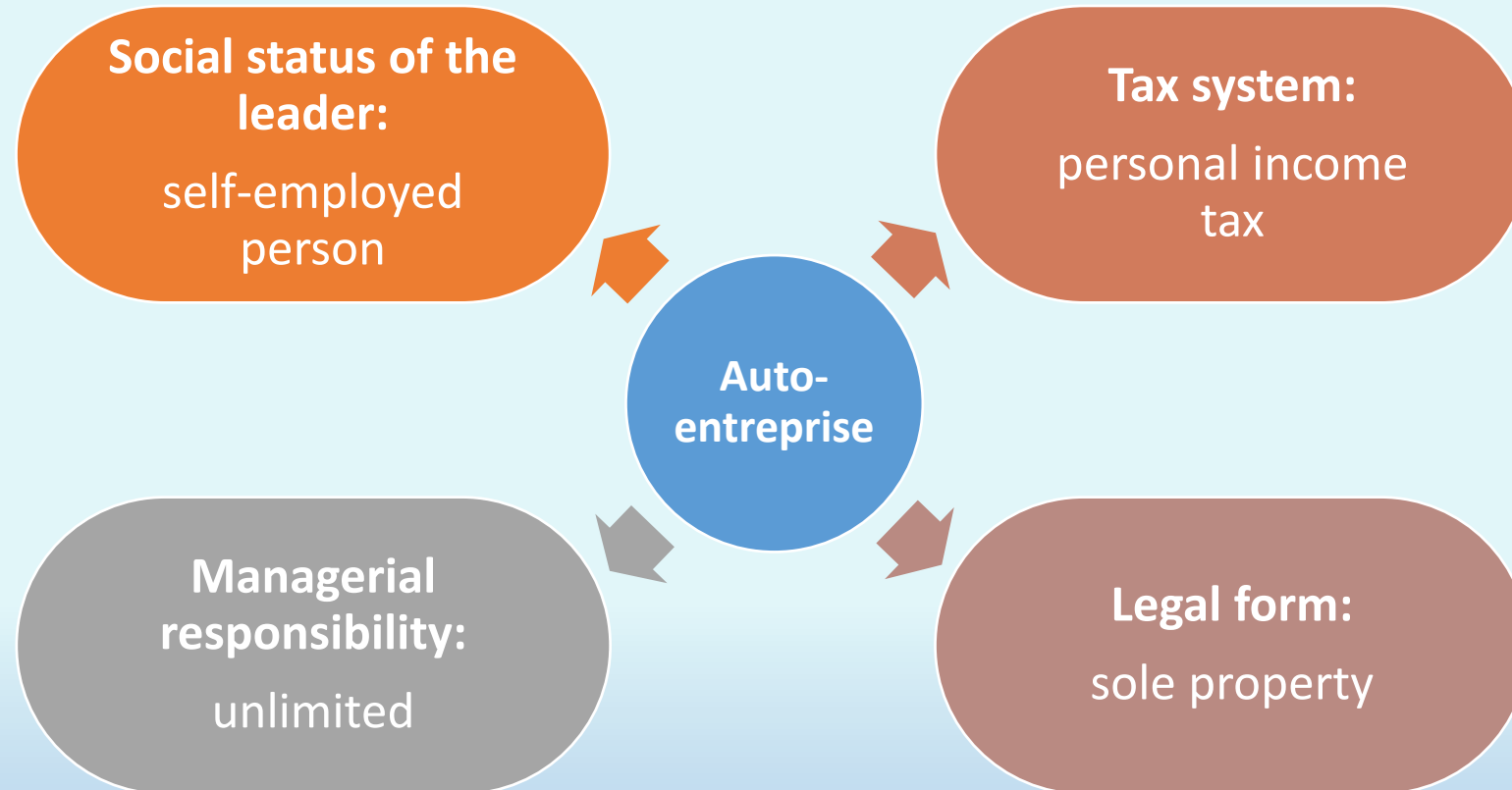
Majority of Auto entrepreneur
(according to SFT, *Société Française des Traducteurs*)

75% women for 25% men (according to GmTrad, Expert Translator's Office)



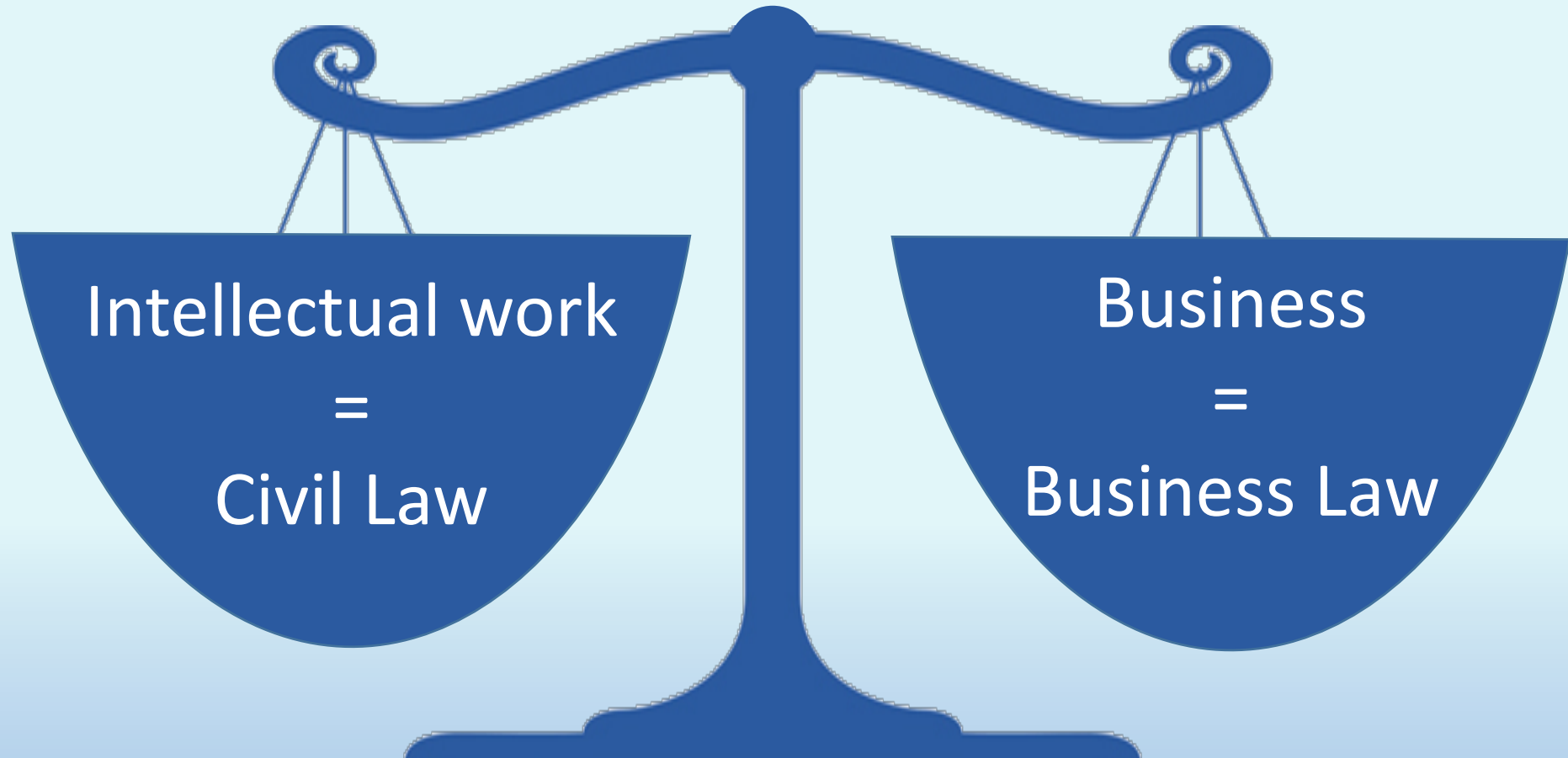
Auto-entrepreneur Status

- Status created in France the **January 1st 2009**



1. Law governing the *Auto-entrepreneur* status in France

Like the LLCs



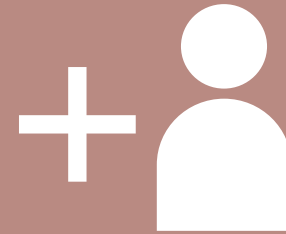
2. Minimum amount of capital

- There is no **minimum capital required** to obtain the status of *Auto-entrepreneur*



3. Number of partners

One and **only** one person



If you want to partner with someone or hire someone, you must **change your status.**

4. Registered office



- The head office is the **administrative address** of the company

Must be **written** in the statutes

The company can only have **one headquarter**

5. Shares

Shares = deeds of property used by companies which have a commercial status with several partners

→ Not the case for auto-entrepreneur

Only one person and it is more often a civil status in the case of translation

6. Civil liability of partners

The auto-entrepreneur is responsible for problems with his services

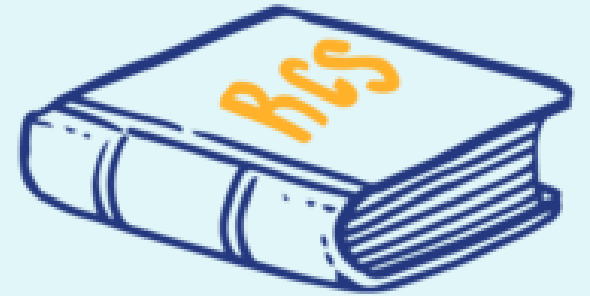
- → ⚠ recommended to subscribe to a civil liability insurance

⚠ personal & personnel heritage are mixed

- → non-seizability declaration

7. Trade register

- To obtain the status of *Auto-entrepreneur*, the translator must register to the Trade Register (*Registre du Commerce et des Sociétés*, RCS in France).
- This registration gives you rights and obligations as a freelancer.



8. Documents required for registration

Only need a declaration form ([Cerfa P0](#))

Must be declared to :

INSEE (French national institute for statistical and economic studies)

URSSAF (Social security agency)

The Treasury

RSI (French social security scheme for independent traders and freelancers)

9.1 Taxation

The auto-entrepreneur is subject to **income tax**

The status of auto-entrepreneur is subject to an annual turnover limit: **72 500 € Excl. Tax**

50% abatement on turnover to calculate taxation

9.2 Income Tax

- For example, if the freelancer made a turnover of 60K EUR, he will be taxed on 50% of it, so 30K EUR.
- Income tax is calculated as follows:

Income Share	Tax Rate		
Up to €9,964	0%	€9,964	€0
Between €9,964 - €27,519	14%	€17,555	€2,457.70
Between €27,519 - €73,779	30%	€2,481	€744.30
Between €73,779 - €156,224	41%		€0
Above €156,224	45%		€0
TOTAL		€30,000	€3,202

9.3 Social Balance Sheet

- NOT compulsory for this status

10. Benefits of being a freelancer

- You can be an exclusive auto-entrepreneur or as a complement to another status
- Simplified creation procedures
- You don't pay social security contributions and taxes in the absence of revenue
- Light accounting

