

```

/*****************/
/*      Régime normal      */
/*****************/

%Macro M_Zero (ds=) ;
  data cpo.&ds (drop=_i);
    set cpo.&ds ;
    array A_VarNum[*] _NUMERIC_ ;
    do _i=1 to dim( A_VarNum ) ;
      If A_VarNum (_i)=. then A_VarNum (_i)=0 ;
    End ;
  run ;
%Mend ;

%M_Zero(ds=is_rn_13) ;

proc freq data=cpo.is_rn_&an.;
table duree;
run;

%let an=13;

data cpo.res_rn_&an.;
set cpo.is_rn_&an.;

/* Correction d'une erreur de codage */
if sirenfic="552120784" then type ="4 - GE";

/* Recalcul du total des produits et des charges si non réponse */
if FR=0 and
sum(max(FL,sum(FC,FF,FI),sum(FJ,FK),sum(FA,FB,FD,FE,FG,FH)),FM,FN,FO,FP,FQ)>0
then
FR=sum(max(FL,sum(FC,FF,FI),sum(FJ,FK),sum(FA,FB,FD,FE,FG,FH)),FM,FN,FO,FP,FQ)
;
if GF=0 and sum(FS,FU,FT,FV,FW,FX,FY,FZ,GA,GB,GC,GD,GE)>0 then
GF=sum(FS,FU,FT,FV,FW,FX,FY,FZ,GA,GB,GC,GD,GE);
if GG=0 and sum(FR,GF)>0 then GG=FR-GF;

/* Calcul du chiffre d'affaires et du chiffre d'affaires l'export */
CAHT_calc=max(FL,sum(FC,FF,FI),sum(FJ,FK),sum(FA,FB,FD,FE,FG,FH));
CAHT_exp=max(FK,sum(FB,FE,FH));
i_caexp=(CAHT_exp>0);

/* Calcul de la valeur ajoutée */
VA_BPM=sum(CAHT_calc,FM,FN)-sum(FS,FT,FU,FV,FW);
VA_BCF=VA_BPM+FO-FX;

/* Calcul de l'ENE_asc=> à partir de l'EBE et ENE_des=> à partir du résultat
d'exploitation*/
ENE_asc=sum(CAHT_calc,FM,FN,FO,FP)-sum(FS,FT,FU,FV,FW,FX,FY,FZ,GA,GB,GC,GD);
ENE_des=(FR-FQ)-(GF-GE);
if (abs(GG-(FR-GF))<100 and sum(GG,FR,GF)>0) then ENE=ENE_des;else
ENE=ENE_asc; /* On privilegie l'ENE_des sauf si pb de cohérence */

/* Idem pour le calcul du résultat comptable */

```

```

RES_compt_asc=sum(ENE,FQ,max(GP,sum(GJ,GK,GL,GM,GN,GO)),max(HD,sum(HA,HB,HC)))
-sum(GE,max(GU,sum(GQ,GR,GS,GT)),max(HH,sum(HE,HF,HG)),HJ,HK) ;
RES_compt_des=HN;
if (abs(HN-(HL-HM))<100 and sum(HN,HL,HM)>0) then RES_compt=RES_compt_des;else
RES_compt=RES_compt_asc;

/* Calcul du résultat fiscal */
if (abs(HN)>0 and sum(WA,WS)=0) then do; if HN>0 then WA=HN;else WS=-HN;end;

/* Calcul des réintégrations */
if &an.="07" then do ;
total_reint=max(0,WR-
WA,sum(WB,WC,WD,WE,WF,WG,WI,WJ,WK,max(K7,sum(WL,L7)),WM,WN,WO,XR,max(WQ,sum(SU
,SX,SW,M8)))) ;
total_deduc=max(0,XH-
WS,sum(WT,WU,WV,WV,L8,WW,XB,WZ,XA,ZY,XD,max(XF,sum(K9,L6,L0V,L2,K3,L3,L4,L5,L0
T)),XS,XG));
end;
if &an.="08" then do ;
total_reint=max(0,WR-
WA,sum(WB,WC,WD,WE,WF,WG,WI,WJ,WK,max(K7,sum(WL,L7)),WM,WN,WO,XR,max(WQ,sum(SU
,SX,SW,M8)))) ;
total_deduc=max(0,XH-
WS,sum(WT,WU,WV,WV,WH,WP,WW,XB,WZ,XA,ZY,XD,max(XF,sum(K9,L6,L0V,L2,K3,L3,L4,L5
,L0T)),XS,XG));
end;
if &an.="09" then do ;
total_reint=max(0,WR-
WA,sum(WB,WC,WD,WE,WF,WG,WI,WJ,I7,max(K7,sum(WL,L7)),I8,ZN,WN,WO,XR,max(WQ,sum(SU
,SX,SW,M8)))) ;
total_deduc=max(0,XH-
WS,sum(WT,WU,WV,WH,WP,WW,XB,I6,WZ,XA,ZY,XD,max(XF,sum(K9,L6,L0V,L2,K3,L1F,L5,L
0T,XC)),XS,XG));
end;
if &an.="10" then do ;
total_reint=max(0,WR-
WA,sum(WB,WC,WD,WE,WF,WG,WI,WJ,I7,max(K7,sum(WL,L7)),I8,ZN,WN,WO,XR,max(WQ,sum(SU
,SX,SW,M8)))) ;
total_deduc=max(0,XH-
WS,sum(WT,WU,WV,WH,WP,WW,XB,I6,WZ,XA,ZY,XD,max(XF,sum(K9,L6,L0V,L2,K3,L1F,L5,L
0T,XC)),XS,XG));
end;
if &an. in ("11","12") then do ;
total_reint=max(0,WR-
WA,sum(WB,WC,WD,WE,WF,WG,WI,WJ,I7,max(K7,sum(WL,L7)),I8,ZN,WN,WO,XR,max(WQ,sum(SU
,SX,SW,M8)))) ;
total_deduc=max(0,XH-
WS,sum(WT,WU,WV,WH,WP,WW,XB,I6,WZ,XA,ZY,XD,max(XF,sum(K9,L6,L0V,L2,K3,L1F,L5,L
0T,XC)),XS,XG));
end;
if &an. in ("13","14") then do ;
total_reint=max(0,WR-
WA,sum(WB,WC,max(XE,sum(WD,WE,WF,WG)),max(XW,sum(WI,WJ,XX)),XY,I7,max(K7,sum(W
L,L7)),I8,ZN,WN,WO,XR,max(WQ,sum(SU,SX,SW,M8)))) ;
total_deduc=max(0,XH-
WS,sum(WT,WU,WV,WH,WP,WW,XB,I6,WZ,XA,ZY,XD,max(XF,sum(K9,L6,L0V,L2,K3,L1F,L5,L
0T,XC)),XS,XG));

```

```

end;

/* Calcul du résultat fiscal avant reports des déficits*/
RES_fisc_av_asc=max(WA,0)-max(WS,0)+total_reint-total_deduc;
if XI>0 then RES_fisc_av_des=XI; else RES_fisc_av_des=-abs(XJ);
if (sum(abs(XI),abs(XJ))>0) then RES_fisc_av=RES_fisc_av_des;else
RES_fisc_av=RES_fisc_av_asc;

/* Calcul du résultat fiscal après reports des déficits*/
RES_fisc=RES_fisc_av+abs(ZL)-abs(XL);
if abs(RES_fisc-abs(XN))<5 then RES_fisc=abs(XN);
else if abs(RES_fisc-(-abs(XO)))<5 then RES_fisc=-abs(XO);

/* Indicateurs sociétés bénéficiaires/déficitaires */
i_benef_ene=(ENE>1);
i_benef_compt=(RES_compt>1);
i_benef_fisc_av=(RES_fisc_av>1);
i_benef_fisc=(RES_fisc>1);
i_benef_fisc_verif=(XN>1);
i_benef= i_benef_fisc; /* a changer selon l'indicateur retenu */

/* Calcul de la durée d'exercice */
if debex="20&an.1301" then debex="20&an.0101";
date_deb=input(debex,YYMMDD10.);
date_fin=input(clotex,YYMMDD10.);
duree_ex= date_fin- date_deb;
annee_ex=year(date_fin);

/* Indice de taux réduit
if abs((HK-IFA_calc)/(1+3.3/100)-RES_fisc*0.15)<100 or abs((HK-
IFA_calc)/(1+3.3/100)-((RES_fisc-38120)*0.3333333333+38120*0.15))<100 or
DLC>0 then taux_red=1; else taux_red=0;
*/

```



```

/* Calcul de la composante "résultat" de l'IS */
if ((type in ("1 - Microentreprises","1 - MIC", "2 - PME") and
CAHT_calc<7630000*duree_ex/364) or DLC>0
then do;
  if RES_fisc> 38120*duree_ex/364 then do;
    RES_fisc_TR=38120*duree_ex/364;
    RES_fisc_TN=(RES_fisc-38120*duree_ex/364);end;
  else if RES_fisc>0 then do;
    RES_fisc_TR=RES_fisc;
    RES_fisc_TN=0;end;
  else do;
    RES_fisc_TR=0;
    RES_fisc_TN=0;end;
  end;
else do;RES_fisc_TR=0;
  RES_fisc_TN=max(RES_fisc,0);end;

IS_taux=sum(RES_fisc_TR*0.15,RES_fisc_TN*0.3333333333333333);

/* Calcul de la composante "résultat" de l'IS avant imputation*/
if ((type in ("1 - Microentreprises","1 - MIC", "2 - PME") and
CAHT_calc<7630000*duree_ex/364) or DLC>0

```

```

then do;
  if RES_fisc_av > 38120*duree_ex/364 then do;
    RES_fisc_av_TR=38120*duree_ex/364;
    RES_fisc_av_TN=(RES_fisc_av-38120*duree_ex/364);end;
  else if RES_fisc_av>0 then do;
    RES_fisc_av_TR=RES_fisc_av;
    RES_fisc_av_TN=0;end;
  else do;
    RES_fisc_av_TR=0;
    RES_fisc_av_TN=max(RES_fisc_av,0);end;
end;
else do;RES_fisc_av_TR=0;
  RES_fisc_av_TN=max(RES_fisc_av,0);end;
IS_taux_av=sum(RES_fisc_av_TR*0.15,RES_fisc_av_TN*0.3333333333333333);

/* Calcul de la composante PVNL */
IS_brevet=i_benef*max((A3-A4),0)*0.15;
IS_PVNLT_15=i_benef*WV*0.15;
IS_PVNLT_8=0;
if &an. in ("10","11","12","13","14") then IS_PVNLT_19=i_benef*(WP+I6)*0.19;
if &an. in ("09") then IS_PVNLT_19=i_benef*(WP+I6)*0.165;
if &an. in ("08") then IS_PVNLT_19=i_benef*(WP)*0.165;
if &an. in ("07") then IS_PVNLT_19=0;

/* Calcul de l'IFA */
CAHT_IFA_calc=CAHT_CALC+GP;

if annee_ex in ("2014") then IFA_calc=0;
if annee_ex in ("2010","2011","2012","2013") then do;
  if CAHT_IFA_calc< 15000000 then IFA_calc= 0;
  else if CAHT_IFA_calc< 75000000 then IFA_calc= 20500;
  else if CAHT_IFA_calc< 500000000 then IFA_calc= 32750;
  else IFA_calc= 110000;
end;
if annee_ex in ("2009") then do;
  if CAHT_IFA_calc< 400000 then IFA_calc= 0;
  else if CAHT_IFA_calc< 750000 then IFA_calc= 0;
  else if CAHT_IFA_calc< 1500000 then IFA_calc= 0;
  else if CAHT_IFA_calc< 7500000 then IFA_calc= 3750;
  else if CAHT_IFA_calc< 15000000 then IFA_calc= 16250;
  else if CAHT_IFA_calc< 75000000 then IFA_calc= 20500;
  else if CAHT_IFA_calc< 500000000 then IFA_calc= 32750;
  else IFA_calc= 110000;
end;
if annee_ex in ("2007","2008") then do;
  if CAHT_IFA_calc< 400000 then IFA_calc= 0;
  else if CAHT_IFA_calc< 750000 then IFA_calc= 1300;
  else if CAHT_IFA_calc< 1500000 then IFA_calc= 2000;
  else if CAHT_IFA_calc< 7500000 then IFA_calc= 3750;
  else if CAHT_IFA_calc< 15000000 then IFA_calc= 16250;
  else if CAHT_IFA_calc< 75000000 then IFA_calc= 20500;
  else if CAHT_IFA_calc< 500000000 then IFA_calc= 32750;
  else IFA_calc= 110000;
end;
/* Ajout de la contribution sociale 3,3% */
IS_contrib_soc=0;
IS_contrib_soc_av=0;

```

```

if CAHT_calc>7630000*duree_ex/364 then do;
IS_contrib_soc=(0.033)*max(sum(IS_taux,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8)-763000*duree_ex/364,0);
IS_contrib_soc_av=(0.033)*max(sum(IS_taux_av,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8)-763000*duree_ex/364,0);
end;

/* Ajout de la contribution exceptionnelle 5% à partir de 2011, 10,7% à partir
de 2014 */
IS_contrib_exc=0;
IS_contrib_exc_av=0;
if annee_ex in ("2011","2012","2013") then do;
if CAHT_calc>250000000*duree_ex/364 then do;
IS_contrib_exc=(0.05)*max(sum(IS_taux,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8),0);
IS_contrib_exc_av=(0.05)*max(sum(IS_taux_av,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8),0);
end;
end;
if annee_ex in ("2014") then do;
if CAHT_calc>250000000*duree_ex/364 then do;
IS_contrib_exc=(0.107)*max(sum(IS_taux,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8),0);
IS_contrib_exc_av=(0.107)*max(sum(IS_taux_av,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8),0);
end;
end;

/* Calcul final de l'IS */
/*if RES_fisc<1 then IS_calc=IFA_calc ;
else */
IS_calc=sum(IS_taux,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8,IFA_calc,IS_contrib_soc,IS_contrib_exc);
/*if RES_fisc_av<1 then IS_calc_av=IFA_calc ;
else */
IS_calc_av=sum(IS_taux_av,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8,IFA_calc,IS_contrib_soc_av,IS_contrib_exc_av);

/* Reprise de l'IS déclaré*/
if &an.="08" then IS_decl=WK; else IS_decl=HK;
IS_decl_pos=IS_decl*(IS_decl>0);

/* Calcul des taux implcites par unité légale */
if ENE=0 then taux_cal=0;
else if ENE>0 and IS_calc>0 then taux_calc=abs(IS_calc/ENE);
else taux_calc=-abs(IS_calc/ENE);
if ENE=0 then taux_cal_av=0;
else if ENE>0 and IS_calc_av>0 then taux_calc_av=abs(IS_calc_av/ENE);
else taux_calc_av=-abs(IS_calc_av/ENE);
if ENE=0 then taux_decl=0;
else if ENE>0 and IS_decl>0 then taux_decl=abs(IS_decl/ENE);
else taux_decl=-abs(IS_decl/ENE);
if ENE=0 then taux_decl_pos=0;
else if ENE>0 and IS_decl_pos>0 then taux_decl_pos=abs(IS_decl_pos/ENE);
else taux_decl_pos=-abs(IS_decl_pos/ENE);

```

```

/* Décomposition */
deduct_int--(GR-GL)*(0.333333333333)*(1+3.3/100);
taux_red_PME= RES_fisc_TR*(0.15-0.3333333333*(1+3.3/100));
IFA= IFA_calc;
participation= HJ*0.333333333333*(1+3.3/100);
report_arr=IS_calc_av-IS_calc;
PVNLT=IS_PVNLT_15*(0.15-0.3333333333*(1+3.3/100))+IS_PVNLT_19*(0.19-
0.3333333333*(1+3.3/100))+IS_PVNLT_8*(0.08-0.3333333333*(1+3.3/100));
brevet=IS_brevet*(0.15-0.3333333333*(1+3.3/100));

Impots_taxes=FX;
Charges_soc=FZ ;

Res_exploit=GG;

/* Variables descriptives */
sirenGM=siren;
champ_metro=(CODPOST<"97000");
APE_2=substr(nafrev2,1,2);
APE_3=substr(nafrev2,1,3);
if ape_2 in
("10","11","12","13","14","15","16","17","18","19","20","21","22","23","24","2
5","26","27","28","29","30","31","32","33") then

    classe="Industrie manufacturière           ";
else if ape_2 in ("01","02","03") then
    classe="Agriculture                   ";
else if ape_2 in ("05","06","07","08","09") then
    classe="Industries extractives        ";
else if ape_2 in ("35","36","37","38","39") then
    classe="Energie                      ";
";
else if ape_2 in ("41","42","43") then
    classe="Construction                 ";
else if ape_2 in ("45","46","47") then
    classe="Commerce                    ";
";
else if ape_2 in ("49","50","51","52","53") then
    classe="Transport                   ";
et entreposage      ;
else if ape_2 in ("55","56") then
    classe="Hebergement                ";
restauration      ;
else if ape_2 in ("58","59","60","61","62","63") then
    classe="Information                ";
et communication   ;
else if ape_2 in ("64","65","66") then
    classe="Activités financières et d'assurance";
else if ape_2 in ("68") then
    classe="Activités immobilières       ";
else
    classe="Autres activités de services     ";
sect_abriter=(classe in ("Agriculture
                                         ", "Industries extractives
                                         ", "Industrie manufacturière
                                         ", "Energie
                                         ", "Transport et entreposage
                                         ", "Information et communication
                                         ")) ;

```

```

champ_hors_act=(ape_2 not in ("01","02","03","64","65","66","68")); /*NOUVELLE
NAF*/
*if nafrev2 ="6420Z" then champ_hors_act=1;

/* Au moins 15 % de CA à l'export */
if CAHT_calc=0 then i_CAEXP_15=0;else i_CAEXP_15=(CAHT_exp/CAHT_calc>0.15);

/*selection */
if not (abs(ENE)>10000000000 and TYPE in ("1 - Microentreprises","1 - MIC",
- PME"));

nb_ul=1;

keep siren sirenGM CAHT_calc CAHT_exp i_CAEXP VA_BPM VA_BCF ENE ENE_asc
ENE_des RES_compt RES_compt_asc RES_compt_des
RES_fisc RES_fisc_av
i_benef_fisc i_benef_fisc
RES_fisc_TR RES_fisc_av_TR
RES_fisc_TN RES_fisc_av_TN
IS_taux IS_taux_av
IS_brevet IS_PVNLT_19 IS_PVNLT_15 IS_PVNLT_8
IFA_calc
IS_contrib_soc IS_contrib_soc_av
IS_contrib_exc IS_contrib_exc_av
IS_calc IS_calc_av
IS_decl IS_decl_pos
deduct_int taux_red_PME participation report_arr PVNLT brevet
Impots_taxes
Charges_soc
taux_calc taux_calc_av taux_decl taux_decl_pos
type
nafrev2
naf
APE_2
champ_metro
champ_hors_act
GG
GP
GU
GV
GW
HD
HH
HI
HJ
HK
HN
total_reint
total_deduc
GH
GI
GJ
GK
GL
GM
GN

```

Programme SAS pour travaux CPO 14 septembre 2016, NLR

GO
GQ
GR
GS
GT
HA
HB
HC
HE
HF
HG
HL
HM
HO
HY
L1G
HP
HQ
L1H
L1J
L1K
HK
A1
A2
A3
A4
WA
WB
WC
XE
XW
XY
I7
K7
I8
ZN
WN
WO
XR
WQ
WR
WS
WT
WU
WV
WH
WP
WW
XB
I6
WZ
XA
ZY
WD
WE
WF

```

WS
WG
WH
WI
WJ
ZL
XL
XN
XO
XD
XF
K9
L6
LOV
L2
K3
L1F
L5
LOT
XC
XS
XG
ZW
L8Y
L9A
L9C
L9E
L9G
L9J
L9L
L9N
L9R
L9T
YO
classe
i_CAEEXP_15
sect_abritr
ape_3
i_benef_ene i_benef_compt i_benef_fisc_av i_benef_fisc i_benef_fisc_verif
nb_ul
Res_exploit
annee_ex
duree_ex;
run;

/* Rappel :
i_benef_ene=(ENE>1);
i_benef_compt=(RES_compt>1);
i_benef_fisc_av=(RES_fisc_av>1);
i_benef_fisc=(RES_fisc>1);
i_benef_fisc_verif=(XN>1);
i_benef= i_benef_fisc; */

proc means data= cpo.res_rn_&an. sum;
where champ_metro=1 and ape_2 not in ("01","02","03","64","65","66");
var nb_ul VA_BPM VA_BCF ENE RES_compt Res_exploit IS_calc IS_calc_av ;
run;

```

```

/**********************/
/*      Régime simplifié      */
/**********************/

%Macro M_Zero (ds=) ;
  data cpo.&ds (drop=_i);
    set cpo.&ds ;
    array A_VarNum[*] _NUMERIC_ ;
    do _i=1 to dim( A_VarNum ) ;
      If A_VarNum (_i)=. then A_VarNum (_i)=0 ;
    End ;
  run ;
%Mend ;
/*%M_Zero(ds=is_rs_13)*/

/* PAS DE CHANGEMENT DANS LA LIASSE DEPUIS 2007 SAUF PLUS VALUES*/
/* 2013 à 2010
19% : 585 ; MAIS A 16,5% en 2009
brevet : 591
15% : 597 -591
0% : 599
*/
/* 2008
brevet : 591
15% : 597 -591
0% : 599
*/
/* 2007
brevet : 593
15 % 598-593
*/
data cpo.res_rs_13;
set cpo.is_rs_13;

/* Recalcul du total des produits et des charges si non réponse */
if L232=0 and sum(L210,L214,L218,L222,L224,L226,L230)>0 then
L232=sum(L210,L214,L218,L222,L224,L226,L230);
if L264=0 and sum(L234,L236,L238,L240,L242,L244,L250,L252,L254,L256,L262)>0
then L264=sum(L234,L236,L238,L240,L242,L244,L250,L252,L254,L256,L262);
if L270=0 and sum(L232,L264)>0 then L270=L232-L264;

/* Calcul du chiffre d'affaires et du chiffre d'affaires l'export */
CAHT_calc=sum(L210,L214,L218);
CAHT_exp=sum(L209,L215,L217);
i_CAEXP=(CAHT_exp>0);

/* Calcul de la valeur ajoutée */
VA_BPM=sum(CAHT_calc,L222,L224)-sum(L234,L236,L238,L240,L242);
VA_BCF=VA_BPM+L226-L244;

```

```

/* Calcul de l'ENE_asc=à partir de l'EBC et ENE_des=à partir du résultat
d'exploitation*/
ENE_asc=sum(CAHT_calc,L222,L224,L226)-
sum(L234,L236,L238,L240,L242,L244,L250,L252,L254,L256);
ENE_des=(L232-L230)-(L264-L262);
if (abs(L270-(L232-L264))<10 and sum(L270,L232,L264)>0) then ENE=ENE_des;else
ENE=ENE_asc;

/* Idem pour le calcul du résultat comptable */
RES_compt_asc=sum(ENE,L230,L280,L290)-sum(L262,L294,L300,L306) ;
RES_compt_des=L310;
if RES_compt_des=0 and abs(RES_compt_asc)>100 then
RES_compt=RES_compt_asc;else RES_compt=RES_compt_des;

/* Calcul du résultat fiscal */
RES_fisc=abs(L370)-abs(L372);
RES_fisc_av=abs(L352)-abs(L354);

/* Calcul des réintégitations */
total_reint=sum(L316,L318,L322,L324,L330);
total_deduc=sum(L342,L350);

/* Indicateurs sociétés bénéficiaires/déficitaires */
i_benef_ene=(ENE>1);
i_benef_compt=(RES_compt>1);
i_benef_fisc_av=(RES_fisc_av>1);
i_benef_fisc=(RES_fisc>1);
i_benef_fisc_verif=(L370>1);
i_benef= i_benef_fisc;

/* Calcul de la durée d'exercice */
if debex="20&an.1301" then debex="20&an.0101";
date_deb=input(debex,YYMMDD10.);
date_fin=input(clotex,YYMMDD10.);
duree_ex= date_fin- date_deb;
annee_ex=year(date_fin);

/* Indice de taux réduit
if (abs((L306-IFA_calc)/(1+3.3/100)-RES_fisc*0.15)<10 or abs((L306-
IFA_calc)/(1+3.3/100)-((RES_fisc-38120)*0.3333333333+38120*0.15))<10 or
DLC>0) then taux_red=1; else taux_red=0;
*/
/* Calcul de la composante "résultat" de l'IS */
if ((type in ("1 - Microentreprises","1 - MIC", "2 - PME") and
CAHT_calc<7630000*duree_ex/364)) or DLC>0
then do;
  if RES_fisc> 38120*duree_ex/364 then do;
    RES_fisc_TR=38120*duree_ex/364;
    RES_fisc_TN=(RES_fisc-38120*duree_ex/364);end;
  else if RES_fisc>0 then do;
    RES_fisc_TR=RES_fisc;
    RES_fisc_TN=0;end;
  else do;
```

```

        RES_fisc_TR=0;
        RES_fisc_TN=0;end;
    end;
else do;RES_fisc_TR=0;
        RES_fisc_TN=max(RES_fisc,0);end;

IS_taux=sum(RES_fisc_TR*0.15,RES_fisc_TN*0.3333333333333333);

/* Calcul de la composante "résultat" de l'IS avant imputation*/
if ((type in ("1 - Microentreprises","1 - MIC", "2 - PME") and
CAHT_calc<7630000*duree_ex/364)) or DLC>0
then do;
    if RES_fisc_av> 38120*duree_ex/364 then do;
        RES_fisc_av_TR=38120*duree_ex/364;
        RES_fisc_av_TN=(RES_fisc_av-38120*duree_ex/364);end;
    else if RES_fisc_av>0 then do;
        RES_fisc_av_TR=RES_fisc_av;
        RES_fisc_av_TN=0;end;
    else do;
        RES_fisc_av_TR=0;
        RES_fisc_av_TN=max(RES_fisc_av,0);end;
end;
else do;RES_fisc_av_TR=0;
        RES_fisc_av_TN=max(RES_fisc_av,0);end;
IS_taux_av=sum(RES_fisc_av_TR*0.15,RES_fisc_av_TN*0.3333333333333333);

/* Calcul de la composante PVNL */
IS_brevet=max(L591,0)*0.15;
IS_PVNLT_8=0;
IS_PVNLT_15=max(L597-L591,0)*0.15;
IS_PVNLT_19=max(L585,0)*0.19;
/*En 2009
IS_PVNLT_19=max(L585,0)*0.165;
sinon IS_PVNLT_19=0;
*/
/* Calcul de l'IFA */
CAHT_IFA_calc=CAHT_CALC+L280;

if annee_ex in ("2014") then IFA_calc=0;
if annee_ex in ("2010","2011","2012","2013") then do;
if CAHT_IFA_calc< 15000000 then IFA_calc=      0;
else if CAHT_IFA_calc< 75000000 then IFA_calc= 20500;
else if CAHT_IFA_calc< 500000000 then IFA_calc= 32750;
else IFA_calc= 110000;
end;
if annee_ex in ("2009") then do;
if CAHT_IFA_calc< 400000 then IFA_calc=      0;
else if CAHT_IFA_calc< 750000 then IFA_calc=      0;
else if CAHT_IFA_calc< 1500000 then IFA_calc=      0;
else if CAHT_IFA_calc< 7500000 then IFA_calc= 3750;
else if CAHT_IFA_calc< 15000000 then IFA_calc= 16250;
else if CAHT_IFA_calc< 75000000 then IFA_calc= 20500;
else if CAHT_IFA_calc< 500000000 then IFA_calc= 32750;
else IFA_calc= 110000;
end;
if annee_ex in ("2007","2008") then do;

```

```

if CAHT_IFA_calc< 400000 then IFA_calc= 0;
else if CAHT_IFA_calc< 750000 then IFA_calc= 1300;
else if CAHT_IFA_calc< 1500000 then IFA_calc= 2000;
else if CAHT_IFA_calc< 7500000 then IFA_calc= 3750;
else if CAHT_IFA_calc< 15000000 then IFA_calc= 16250;
else if CAHT_IFA_calc< 75000000 then IFA_calc= 20500;
else if CAHT_IFA_calc< 500000000 then IFA_calc= 32750;
else IFA_calc= 110000;
end;

/* Ajout de la contribution sociale 3,3% */
IS_contrib_soc=0;
IS_contrib_soc_av=0;
if CAHT_calc>7630000*duree_ex/364 then do;
IS_contrib_soc=(0.033)*max(sum(IS_taux,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8)-763000*duree_ex/364,0);
IS_contrib_soc_av=(0.033)*max(sum(IS_taux_av,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8)-763000*duree_ex/364,0);
end;

/* Ajout de la contribution exceptionnelle 5% à partir de 2011, 10,7% à partir
de 2014 */
IS_contrib_exc=0;
IS_contrib_exc_av=0;
if annee_ex in ("2011","2012","2013") then do;
if CAHT_calc>250000000*duree_ex/364 then do;
IS_contrib_exc=(0.05)*max(sum(IS_taux,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8),0);
IS_contrib_exc_av=(0.05)*max(sum(IS_taux_av,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8),0);
end;
end;
if annee_ex in ("2014") then do;
if CAHT_calc>250000000*duree_ex/364 then do;
IS_contrib_exc=(0.107)*max(sum(IS_taux,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8),0);
IS_contrib_exc_av=(0.107)*max(sum(IS_taux_av,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8),0);
end;
end;

IS_calc=sum(IS_taux,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8,IFA_calc,IS_contrib_soc,IS_contrib_exc);
IS_calc_av=sum(IS_taux_av,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8,IFA_calc,IS_contrib_soc_av,IS_contrib_exc_av);

/* Calcul de l'IS */
if RES_fisc<1 then IS_calc=IFA_calc ; else
IS_calc=sum(IS_taux,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8,IFA_calc,IS_contrib_soc,IS_contrib_exc);
if RES_fisc_av<1 then IS_calc_av=IFA_calc ; else
IS_calc_av=sum(IS_taux_av,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8,IFA_calc,IS_contrib_soc_av,IS_contrib_exc_av);

IS_decl=L306;
IS_decl_pos=IS_decl*(IS_decl>0);

```

```

/* Calcul des taux implicites par unité légale */
if ENE=0 then taux_cal=0;
else if ENE>0 and IS_calc>0 then taux_calc=abs(IS_calc/ENE);
else taux_calc=-abs(IS_calc/ENE);
if ENE=0 then taux_cal_av=0;
else if ENE>0 and IS_calc_av>0 then taux_calc_av=abs(IS_calc_av/ENE);
else taux_calc_av=-abs(IS_calc_av/ENE);
if ENE=0 then taux_decl=0;
else if ENE>0 and IS_decl>0 then taux_decl=abs(IS_decl/ENE);
else taux_decl=-abs(IS_decl/ENE);
if ENE=0 then taux_decl_pos=0;
else if ENE>0 and IS_decl_pos>0 then taux_decl_pos=abs(IS_decl_pos/ENE);
else taux_decl_pos=-abs(IS_decl_pos/ENE);

/* Décomposition */
deduct_int=-(L294-L280)*(0.33333333333333)*(1+3.3/100);
taux_red_PME= RES_fisc_TR*(0.15-0.333333333333*(1+3.3/100));
IFA= IFA_calc;
participation= 0*0.33333333333333*(1+3.3/100);
report_arr=IS_calc_av-IS_calc;
PVNLT=IS_PVNLT_15*(0.15-0.333333333333*(1+3.3/100))+IS_PVNLT_19*(0.19-
0.333333333333*(1+3.3/100))+IS_PVNLT_8*(0.08-0.333333333333*(1+3.3/100));
brevet=IS_brevet*(0.15-0.333333333333*(1+3.3/100));
Impots_taxes=L244;
Charges_soc=L252;

Res_exploit=L270;

/* Variables descriptives */
sirenGM=siren;
champ_metro=(CODPOST<"97000");
APE_2=substr(nafrev2,1,2);
APE_3=substr(nafrev2,1,3);
if ape_2 in
("10","11","12","13","14","15","16","17","18","19","20","21","22","23","24","2
5","26","27","28","29","30","31","32","33") then
    classe="Industrie manufacturière";
else if ape_2 in ("01","02","03") then
    classe="Agriculture";
else if ape_2 in ("05","06","07","08","09") then
    classe="Industries extractives";
else if ape_2 in ("35","36","37","38","39") then
    classe="Energie";
else if ape_2 in ("41","42","43") then
    classe="Construction";
else if ape_2 in ("45","46","47") then
    classe="Commerce";
else if ape_2 in ("49","50","51","52","53") then
    classe="Transport et entreposage";
else if ape_2 in ("55","56") then
    classe="Hebergement restauration";
else if ape_2 in ("58","59","60","61","62","63") then
    classe="Information et communication";

```

```

else if ape_2 in ("64","65","66") then
  classe="Activités financières et d'assurance";
else if ape_2 in ("68") then
  classe="Activités immobilières           ";
else
  classe="Autres activités de services      ";
sect_abrstr=(classe in ("Agriculture          ",
                        "Industries extractives      ",
                        "Industrie manufacturière    ",
                        "Energie                      ",
                        "Transport et entreposage     ",
                        "Information et communication")) ;

champ_hors_act=(ape_2 not in ("01","02","03","64","65","66","68")); /*NOUVELLE
NAF*/
/* Au moins 15 % de CA à l'export */
if CAHT_calc=0 then i_CAEXP_15=0;else i_CAEXP_15=(CAHT_exp/CAHT_calc>0.15);

/*selection */
if not (abs(ENE)>10000000000 and TYPE in ("1 - Microentreprises","1 - MIC", '2
- PME'));

nb_ul=1;

keep siren sirenGM CAHT_calc CAHT_exp i_CAEXP VA_BPM VA_BCF ENE ENE_asc
ENEdes RES_compt RES_compt_asc RES_compt_des
RES_fisc RES_fisc_av
i_benef_ene i_benef_compt i_benef_fisc_av i_benef_fisc i_benef_fisc_verif
RES_fisc_TR RES_fisc_av_TR
RES_fisc_TN RES_fisc_av_TN
IS_taux IS_taux_av
IS_brevet IS_PVNLT_19 IS_PVNLT_15 IS_PVNLT_8
IFA_calc
IS_contrib_soc IS_contrib_soc_av
IS_contrib_exc IS_contrib_exc_av
IS_calc IS_calc_av
IS_decl IS_decl_pos
deduct_int taux_red_PME participation report_arr PVNLT brevet total_reint
total_deduc
Impots_taxes
Charges_soc
taux_calc taux_calc_av taux_decl taux_decl_pos
type
nafrev2
/*naf */
APE_2
champ_metro
champ_hors_act
L230
L262
L280
L290
L294
L300
L306

```

```
L310
L312
L314
L352
L354
nb_ul
Res_exploit
annee_ex
duree_ex;
run;
```

```
proc means data= cpo.res_rs_13 sum;
where champ_metro=1 /*and i_benef_fisc=1*/ and ape_2 not in
("01","02","03","64","65","66");
*class type ;
var
nb_ul
CAHT_calc CAHT_exp i_CAEXP VA_BPM VA_BCF ENE ENE_asc ENE_des RES_compt
RES_compt_asc RES_compt_des
RES_fisc RES_fisc_av
i_benef_fisc i_benef_fisc
RES_fisc_TR RES_fisc_av_TR
RES_fisc_TN RES_fisc_av_TN
IS_taux IS_taux_av
IS_brevet IS_PVNLT_19 IS_PVNLT_15 IS_PVNLT_8
IFA_calc
IS_contrib_soc IS_contrib_soc_av
IS_contrib_exc IS_contrib_exc_av
IS_calc IS_calc_av
IS_decl IS_decl_pos
deduct_int taux_red_PME participation report_arr PVNLT brevet
Impots_taxes
Charges_soc
L230
L262
L280
L290
L294
L300
L306
L310
L312
L314
L352
L354;
run;

proc means data= cpo.is_rs_13_2_b sum;
where champ_metro=1 and i_benef_fisc=1;
class type ;
var i_benef_fisc RES_fisc RES_fisc_av IS_taux IS_taux_av IS_calc IS_calc_av
Res_exploit ;
run;
```

```

/*****************/
/*      Données par sociétés indépendantes      */
/*****************/
data cpo.res_13;
set cpo.res_rs_13 (keep= champ_metro ape_2 i_benef_ene i_benef_compt
i_benef_fisc_av i_benef_fisc i_benef_fisc_verif type
nb_ul
CAHT_calc CAHT_exp i_CAEXP VA_BPM VA_BCF ENE ENE_asc ENE_des RES_compt
RES_compt_asc RES_compt_des
RES_fisc RES_fisc_av
i_benef_fisc i_benef_fisc
RES_fisc_TR RES_fisc_av_TR
RES_fisc_TN RES_fisc_av_TN
IS_taux IS_taux_av
IS_brevet IS_PVNLT_19 IS_PVNLT_15 IS_PVNLT_8
IFA_calc
IS_contrib_soc IS_contrib_soc_av
IS_contrib_exc IS_contrib_exc_av
IS_calc IS_calc_av
IS_decl IS_decl_pos
deduct_int taux_red_PME participation report_arr PVNLT brevet
Impots_taxes
Charges_soc
Res_exploit
annee_ex
duree_ex)
cpo.res_rn_13 (keep= champ_metro ape_2 i_benef_ene i_benef_compt
i_benef_fisc_av i_benef_fisc i_benef_fisc_verif type
nb_ul
CAHT_calc CAHT_exp i_CAEXP VA_BPM VA_BCF ENE ENE_asc ENE_des RES_compt
RES_compt_asc RES_compt_des
RES_fisc RES_fisc_av
i_benef_fisc i_benef_fisc
RES_fisc_TR RES_fisc_av_TR
RES_fisc_TN RES_fisc_av_TN
IS_taux IS_taux_av
IS_brevet IS_PVNLT_19 IS_PVNLT_15 IS_PVNLT_8
IFA_calc
IS_contrib_soc IS_contrib_soc_av
IS_contrib_exc IS_contrib_exc_av
IS_calc IS_calc_av
IS_decl IS_decl_pos
deduct_int taux_red_PME participation report_arr PVNLT brevet
Impots_taxes
Charges_soc
Res_exploit
annee_ex
duree_ex);
run;

proc means data= cpo.res_&an. sum;
where champ_metro=1 and ape_2 not in ("01","02","03","64","65","66","68") and
i_benef_fisc=1;
class type ;
var nb_ul VA_BPM VA_BCF ENE RES_compt Res_exploit IS_calc IS_calc_av IS_decl
IS_decl_pos;
run;

```

```

/*****************/
/*      Données par redevables      */
/*****************/

%let an=13;

/* SELECTION DES DONNEES RENSEIGNEES PAR LA TETE DE GROUPE */
data cpo_gr.donnees_&an.;
set cpo_gr.Fdg_exer_20&an._complet;
keep sirenGT naf_mere id_datclot debex_mere finex_mere HV HQ HI HA HF HZ HJ
HB HC HD HE HG HK HL IF Z6 ER BA BB AL AG BC BG DHA DLC DAT DAU DLE DLW DLX
DLN DLT type a21_MS_dominante anoval;
run;

%Macro M_Zero (ds=) ;
  data cpo_gr.&ds (drop=_i);
    set cpo_gr.&ds ;
    array A_VarNum[*] _NUMERIC_ ;
    do _i=1 to dim( A_VarNum ) ;
      If A_VarNum (_i)=. then A_VarNum (_i)=0 ;
    End ;
  run ;
%Mend ;
%M_Zero(ds=donnees_&an.)

/* RESULTAT PAR (GROUPE,DATE DE CLOTURE DE L'EXERCICE)*/
proc summary data=cpo_gr.donnees_&an. missing nway;
class sirenGT id_datclot debex_mere finex_mere type a21_MS_dominante anoval ;
var HV HQ HI HA HF HZ HJ HB HC HD HE HG HK HL IF Z6 ER BA BB AL AG BC BG DHA
DLC DAT DAU DLE DLW DLX DLT;
output out=cpo_gr.res_&an. sum=;
run;

/* CALCUL DE L'IS PAR (GROUPE,DATE DE CLOTURE DE L'EXERCICE)*/
data cpo_gr.res_&an.;
set cpo_gr.res_&an. ;
/* Calcul de la durée d'exercice */
date_deb=input(debex_mere,YYMMDD10.);
date_fin=input(finex_mere,YYMMDD10.);
duree_ex= date_fin- date_deb;
annee_ex=year(date_fin);

/* En 2013, 98% de télédéclarants anoval="T", plus de 99% en 2014*/

/* On complète la déclaration si non télédéclarant ou anomalie */
if anoval ne "T" or (DHA+DLC=0 and HK>0) then
do;
  if (type in ("1 - MIC","1 - Mic","2 - PME") and HV
<7630000*duree_ex/364) then do; /*si possibilité de bénéficier du taux réduit
à 15 % */
    DLC=min(HK,38120*duree_ex/364);
    DHA=max(HK-DLC,0);
    DAU= Z6;
    DLE= 0;
    DLX= IF;
  end;
end;

```

```

DLW=  0;
end;
else do; /*sinon tout à 33,1/3% */
DLC=0;
DHA=HK ;
DAU= Z6;
DLE= 0;
DLX= IF;
DLW= 0;
end;
end;

/* Même chose avant imputation des déficits reportables pour tous */
if (type in ("1 - MIC","1 - Mic","2 - PME") and HV <7630000*duree_ex/364) then
do;
    DLC_av=      min(HB,38120*duree_ex/364);
    DHA_av=      max(HB-DLC_av,0);
end;
else do ;
    DLC_av=      0;
    DHA_av=      HB ;
end;

/* Calcul de l'IS du groupe y compris plus-values */
IS_gr_av=DHA_av*.3333333333+DLC_av*.15+(DAU+DLE)*.15+(DLW+DLX)*.19;
IS_gr_ap=DHA*.3333333333+DLC*.15+(DAU+DLE)*.15+(DLW+DLX)*.19;

run;

/* IDENTIFICATON DE L'APPARTENANCE A UN GROUPE DANS LES LIASSES FISCALES
   sirenGT : siren de la tête
   sirenGM : siren d'un membre
*/
proc sort data=  cpo.res_rn_&an.; /* résultat du travail par unité légale*/
by sirenGM;
run;

proc sort data=  cpo_gr.perimetre_&an.;
by sirenGM;
run;

data sel_rn_&an.;
merge cpo.res_rn_&an.(in=in_res) cpo_gr.perimetre_&an.(in=in_per);
by sirenGM;
if in_res;
grp_fisc=in_per;
if sirenGT="" then sirenGT=sirenGM;
run;

proc sort data=  cpo.res_rs_&an.;
by sirenGM;
run;

data sel_rs_&an.;
merge cpo.res_rs_&an.(in=in_res) cpo_gr.perimetre_&an.(in=in_per);
by sirenGM;

```

```

if in_res;
grp_fisc=in_per;
if sirenGT="" then sirenGT=sirenGM;
run;

data sel_&an.;
set sel_rs_&an.(in=in_s) sel_rn_&an.(in=in_r);
by sirenGM;
if in_s then cat_reg="RS"; else cat_reg="RN";
APE_2=substr(nafrev2,1,2);
if APE_2 in ("01","02","03") then A21_ul="A";
else if APE_2 in ("05","06","07","08","09") then A21_ul="B";
else if APE_2 in ("10","11","12","13","14","15","16","17","18","19","20","21","22","23","24","25","26","27","28","29","30","31","32","33") then A21_ul="C";
else if APE_2 in ("35") then A21_ul="D";
else if APE_2 in ("36","37","38","39") then A21_ul="E";
else if APE_2 in ("41","42","43") then A21_ul="F";
else if APE_2 in ("45","46","47") then A21_ul="G";
else if APE_2 in ("49","50","51","52","53") then A21_ul="H";
else if APE_2 in ("55","56") then A21_ul="I";
else if APE_2 in ("58","59","60","61","62","63") then A21_ul="J";
else if APE_2 in ("64","65","66") then A21_ul="K";
else if APE_2 in ("68") then A21_ul="L";
else if APE_2 in ("69","70","71","72","73","74","75") then A21_ul="M";
else if APE_2 in ("77","78","79","80","81","82") then A21_ul="N";
else if APE_2 in ("84") then A21_ul="O";
else if APE_2 in ("85") then A21_ul="P";
else if APE_2 in ("86","87","88") then A21_ul="Q";
else if APE_2 in ("90","91","92","93") then A21_ul="R";
else if APE_2 in ("94","95","96") then A21_ul="S";
else if APE_2 in ("97","98") then A21_ul="T";
else if APE_2 in ("99") then A21_ul="U";
i_ENE=(ENE>0);

if L270=. then L270=0;
if L280=. then L280=0;
if L294=. then L294=0;
if L290=. then L290=0;
if L300=. then L300=0;
if GG=. then GG=0;
if GV=. then GV=0;
if HI=. then HI=0;

res_financier_ul=L280-L294+GV+GH-GI;
res_exceptionnel_ul=L290-L300+HI;
res_expl_ul=L270+GG;
if cat_reg="RS" then do;
deduct_int=-(L294-L280)*(0.33333333333333)*(1+3.3/100);
end;
verif_1 =(total_reint-total_deduc);
verif_2=(res_compt-res_fisc_av);
if sirenGM ne "521724559";
run;

/* CONSERVATION DE LA CATEGORIE ET DE L'APE DE L'UNITE LEGALE */

```

```

data cat_ul_&an.;
set sel_&an.;
APE_2_ul=APE_2;
type_ul=type;
sirenGT=sirenGM;
duree_ex_ul=duree_ex;
annee_ex_ul=annee_ex;
keep sirenGT APE_2_ul type_ul A21_ul duree_ex_ul annee_ex_ul champ_metro;
run;

/* CALCUL DES AGREGATS SEPAREMENT POUR LES UNITES LEGALES INDEPENDANTES
   (GRP_FISC=0) OU PAR TETE DE GROUPE (GRP_FISC=1) */
proc summary data=sel_&an. nway;
where champ_metro=1 ;
class sirenGT grp_fisc ;
var CAHT_calc CAHT_exp i_CAEEXP VA_BPM VA_BCF ENE ENE_asc ENE_des RES_compt
RES_compt_asc RES_compt_des
RES_fisc RES_fisc_av
RES_fisc_TR RES_fisc_av_TR
RES_fisc_TN RES_fisc_av_TN
IS_taux IS_taux_av
IS_brevet IS_PVNLT_19 IS_PVNLT_15 IS_PVNLT_8
IFA_calc
IS_contrib_soc IS_contrib_soc_av
IS_contrib_exc IS_contrib_exc_av
IS_calc IS_calc_av
IS_decl IS_decl_pos
deduct_int taux_red_PME IFA_calc participation report_arr PVNLT brevet
res_financier_ul res_exceptionnel_ul res_expl_ul
Impots_taxes
Charges_soc
IS_decl_total_reint
total_deduc
Res_exploit
/* Sélection pour RN
   GG GH GI GJ GK GL GM GN GO GP GQ GR GS
   GT GU GV GW HA HB HC HD HE HF HG HI
   HJ
   HK HL HM HN WA WB WC XE XW XY I7 K7 I8
   ZN WN WO XR WQ WR WS WT WU WV WH WP
   WW
   XB I6 WZ XA ZY XD XF XS XG ZL XL XN XO
   XD XF K9 L6 LOV L2 K3 L1F L5 LOT XC XS
   XG
   WD WE WF WS WG WH WI WJ HO HY L1G HP HQ
   L1H L1J L1K HK A1 A2 A3 A4 */
;
output out=fisc_ul_&an. sum=;
run;

/* FUSION POUR CONSERVER LES AGREGATS POUR LES UNITES LEGALES INDEPENDANTES ET
PRENDRE L'IS GROUPE POUR LES GROUPES FISCALEMENT INTEGRES */
data final_&an. ;
merge fisc_ul_&an.(in=in_fisc) cpo_gr.res_&an.(in=in_grp keep=sirenGT HK HL
HB HC IS_gr_ap IS_gr_av type a21_MS_dominante DLC HV DAT DAU DLE DLW DLX DLN
DLT duree_ex annee_ex) cat_ul_&an. ;

```

```

by sirenGT;
if      in_fisc or  in_grp;
/* Si la variable type est renseignée, il s'agit d'une déclaration de groupe */
*/
if type ne "" then res_fisc_final= abs(HK)-abs(HL);else  res_fisc_final=
RES_fisc;
if type ne "" then res_fisc_av_final= abs(HB)-abs(HC);else  res_fisc_av_final=
RES_fisc_av;
if type ne "" then IS_fisc_final= IS_gr_ap;else
IS_fisc_final=sum(IS_taux,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8);
if type ne "" then IS_fisc_av_final= IS_gr_av;else
IS_fisc_av_final=sum(IS_taux_av,IS_brevet,IS_PVNLT_15,IS_PVNLT_19,IS_PVNLT_8);
if type ne "" then type_final=type;else  type_final=type_ul;
if type ne "" then A21_final= a21_MS_dominante;else  A21_final=A21_ul;
if type ne "" then taux_PME_final= DLC;else  taux_PME_final=RES_fisc_TR;
if type ne "" then CAHT_final= HV ;else  CAHT_final =CAHT_calc;
if type ne "" then PVLT15_final= (DAU+DLE);else
PVLT15_final=IS_PVNLT_15+IS_brevet;
if type ne "" then PVLT19_final= (DLW+DLX) ;else  PVLT19_final =IS_PVNLT_19;
if type ne "" then duree_ex_final= duree_ex ;else  duree_ex_final
=duree_ex_ul;
if type ne "" then annee_ex_final= annee_ex ;else  annee_ex_final
=annee_ex_ul;

i_fisc_final=(res_fisc_final>1);
i_fisc_av_final=(res_fisc_av_final>1);
i_ENE=( ENE>1);
if type_final="1 - Mic" then type_final="1 - MIC";

/* Calcul de l'IFA */
CAHT_IFA_calc=CAHT_final;

if annee_ex in ("2014") then IFA_calc=0;
if annee_ex in ("2010","2011","2012","2013") then do;
if      CAHT_IFA_calc<  15000000  then IFA_calc=      0;
else if CAHT_IFA_calc<  75000000  then IFA_calc=  20500;
else if CAHT_IFA_calc<  500000000 then IFA_calc= 32750;
else                                         IFA_calc= 110000;
end;
if annee_ex in ("2009") then do;
if      CAHT_IFA_calc<  400000  then IFA_calc=      0;
else if CAHT_IFA_calc<  750000  then IFA_calc=      0;
else if CAHT_IFA_calc<  1500000  then IFA_calc=      0;
else if CAHT_IFA_calc<  7500000  then IFA_calc=  3750;
else if CAHT_IFA_calc<  15000000  then IFA_calc= 16250;
else if CAHT_IFA_calc<  75000000  then IFA_calc= 20500;
else if CAHT_IFA_calc<  500000000 then IFA_calc= 32750;
else                                         IFA_calc= 110000;
end;
if annee_ex in ("2007","2008") then do;
if      CAHT_IFA_calc<  400000  then IFA_calc=      0;
else if CAHT_IFA_calc<  750000  then IFA_calc=  1300;
else if CAHT_IFA_calc<  1500000  then IFA_calc=  2000;
else if CAHT_IFA_calc<  7500000  then IFA_calc=  3750;
else if CAHT_IFA_calc<  15000000  then IFA_calc= 16250;
else if CAHT_IFA_calc<  75000000  then IFA_calc= 20500;

```

```

else if CAHT_IFA_calc< 500000000 then IFA_calc= 32750;
else                                     IFA_calc= 110000;
end;

/* Ajout de la contribution sociale 3,3% */
IS_contrib_soc=0;
IS_contrib_soc_av=0;
if CAHT_calc>7630000*duree_ex/364 then do;
IS_contrib_soc=(0.033)*max(IS_fisc_final-763000*duree_ex/364,0);
IS_contrib_soc_av=(0.033)*max(IS_fisc_av_final-763000*duree_ex/364,0);
end;

/* Ajout de la contribution exceptionnelle 5% à partir de 2011, 10,7% à partir
de 2014 */
IS_contrib_exc=0;
IS_contrib_exc_av=0;
if annee_ex in ("2011","2012","2013") then do;
if CAHT_calc>250000000*duree_ex/364 then do;
IS_contrib_exc=(0.05)*max(IS_fisc_final,0);
IS_contrib_exc_av=(0.05)*max(IS_fisc_av_final,0);
end;
end;
if annee_ex in ("2014") then do;
if CAHT_calc>250000000*duree_ex/364 then do;
IS_contrib_exc=(0.107)*max(IS_fisc_final,0);
IS_contrib_exc_av=(0.107)*max(IS_fisc_av_final,0);
end;
end;

IS_final=sum(IS_fisc_final,IFA_calc,IS_contrib_soc,IS_contrib_exc);
IS_av_final=sum(IS_fisc_av_final,IFA_calc,IS_contrib_soc_av,IS_contrib_exc_av)
;

if ENE ne 0 then taux_IS= IS_final/ENE; else      taux_IS=.;
if ENE ne 0 then taux_IS_av= IS_av_final/ENE; else   taux_IS=.;

champ_MIC_90=(type_final="1 - MIC" and res_fisc_av_final< 129000 and
res_fisc_av_final>675);
champ_PME_90=(type_final="2 - PME" and res_fisc_av_final< 1277000 and
res_fisc_av_final>8000);
champ_MIC_20p=(type_final="1 - MIC" and res_fisc_av_final>129000);

if A21_final in ("B","C","D","E")           then sect_final="Industrie"
";
else if A21_final in ("F")                  then sect_final="Construction"
";
else if A21_final in ("G")                  then sect_final="Commerce"
";
else if A21_final in ("H")                  then sect_final="Transports-
entreprosage ";
else if A21_final in ("I")                  then sect_final="Hébergement-
restauration ";
else if A21_final in ("J")                  then sect_final="Information-
communication ";
else if A21_final in ("K","L","M","N")     then sect_final="Services aux
entreprises ";

```

```

else if A21_final in ("P","Q")           then sect_final="Santé-
enseignement";
else if A21_final in ("A","O","R","S","T","U")   then sect_final="Autres
activités";
run;

/* RESULTATS PAR REDEVABLESS */

/* TRI PREALABLE */
proc sort data=final_&an.;
by type_final sect_final;
run;

proc summary data=final_&an. nway;
class type_final A21_final sect_final sect_final_expose i_fisc_final i_ENE
champ_MIC_90 champ_MIC_20p champ_PME_90;
var IS_fisc_final IS_fisc_av_final ENE deduct_int taux_red_PME IFA_calc
participation report_arr HK HL HB HC taux_PME_final res_fisc_final
res_fisc_av_final RES_fisc_av
IS_contrib_exc IS_contrib_exc_av IS_contrib_soc IS_contrib_soc_av
res_financier_ul res_exceptionnel_ul res_expl_ul PVLT15_final PVLT19_final
IS_decl total_reint
total_deduc VA_BPM VA_BCF IS_taux IS_taux_av
;
output out=zz_sum_&an. sum=;
run;
proc univariate data=final_&an.;
where i_fisc_final=1 and A21_final not in ("A","K","L");
by type_final;
var taux_IS taux_IS_av;
run;

proc summary data=final_&an.;
where i_fisc_final=1 and A21_final not in ("A","K","L");
class type_final sect_final;
var taux_IS_av;
output out=zz&an. Q1=Premier_quartile median=Mediane Q3=Troisieme_quartile ;
run;

```

* *
*