

1. OBJET

Le présent accord a pour objet de définir les conditions de mise en place d'un PERE dans l'entreprise, régi par les articles L.143-1 et suivants du code des assurances et ses textes d'application au profit des salariés visés à l'article 2.

Dans les conditions énoncées par la **notice d'information afférente aux conditions générales et particulières du contrat d'assurance (dénomination(s) et n° de la(les) version(s)) de la Compagnie** ci-annexée, cette couverture :

- permet la constitution par capitalisation d'une retraite complétant celles du régime général de la sécurité sociale et des régimes complémentaires dont ils bénéficient à titre obligatoire ;
- offre la faculté aux salariés, dans les conditions du contrat, de verser des cotisations individuelles et facultatives déductibles de leur revenu net global, selon la législation en vigueur et dans les conditions et limites fixées par l'article 163 quater viciés du code général des impôts.
- (le cas échéant) si souscription simultanée d'un contrat de prévoyance : « permet également de faire bénéficier les salariés de garanties de prévoyance (si existence d'un contrat distinct : préciser alors les garanties souscrites, exemple : exonération du paiement des cotisations) ».

2. BÉNÉFICIAIRES

Est et sera affilié obligatoirement au régime (la totalité des salariés de l'entreprise/de la catégorie des salariés) (à définir ⁽¹⁾) présents et à venir, à compter de la date d'effet précisée à l'article 7.

Art. 2.1 Dérogations au caractère obligatoire de l'affiliation

- Possibilité, sans remise en cause du caractère obligatoire du régime en matière sociale ⁽²⁾, de prévoir l'adhésion facultative :
 - des salariés sous CDD et des travailleurs saisonniers, sous réserve pour ceux dont la durée du contrat est supérieure ou égale à 12 mois, qu'il soit justifié d'une couverture souscrite par ailleurs
 - des salariés à temps très partiel (inférieur à un mi-temps) et des apprentis si la cotisation salariale est supérieure ou égale à 10% de leur rémunération.

⁽¹⁾ Rappelons que les salariés bénéficiaires doivent constituer une catégorie objective conformément aux exigences posées par l'instruction fiscale du 25 novembre 2005 et la circulaire DSS du 30 janvier 2009.

⁽²⁾ Dérogations au caractère obligatoire du régime de retraite admises par la doctrine sociale (circulaire DSS du 30/01/09, fiche n° 6) mais non visées par la doctrine fiscale, étant souligné que l'insertion de ces dérogations au caractère obligatoire du régime suppose nécessairement que l'entreprise ne soit pas tenue par ailleurs, notamment au regard de conventions ou accords collectifs desquels elle pourrait relever, de couvrir l'ensemble du personnel entrant dans la catégorie bénéficiaire.

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