INCOME TAX

• Tax retention

Income tax in France is levied at source. This means that an amount of tax is deducted each month from your pay. In this way, the payment is spread over twelve months.

You can check and change your tax rate on the www.impots.gouv.fr website ‘votre espace particulier’ (your individual account).

You need a tax number to access the site. If you do not have one, you can request one by completing the CERFA N°2043-SD form.

Your tax rate is based on the data entered in your tax return: income, dependents, deductible expenses, expenses eligible for tax credit, etc.

Neutral rate: This is a non-personalised rate which does not take into account the employee’s family situation or other income. If you have just arrived in France, the neutral rate is applied by default.

Personalised rate: this rate takes into account your personal and family situation as well as your total income. This rate is calculated each year by the tax authorities on the basis of your last tax return.

Exemptions: you will not pay income tax if your net taxable income is below the exemption thresholds. In 2022, the exemption threshold for a single person without children is €15,547 net taxable income.

• Annual income tax return

You must declare your income. This does not necessarily mean that you will have to pay tax.

In addition to tax retention, you must declare your income over the previous year, each spring. For example, between April and June 2024, you will declare your income for 2023. This declaration is used to adjust your tax retention rate.

The first declaration can be made online, as long as you have a French tax number. You can then complete it online the following years. The tax return form is CERFA n°2042. It can be downloaded from the impots.gouv.fr website.

You should report your annual net taxable income on the CERFA n°2042 form. You will find this information on your last payslip of the year. For reference, the amount of tax for a single person without children is about 1 month’s salary (unless exempted).
If there is an international agreement between your country and France, you may be exempt from tax. Remember to report this when you file your tax return: https://www.impots.gouv.fr/portail/les-conventions-internationales

The tax centre to which you report depends on where you live. Find the address of your centre here, in particular for sending the forms in paper format.

Further information:

• Contact the person in charge of welcoming international researchers for additional advice in your institution (please see the ‘your contact persons’ section).
• Tax Department of non-residents employees: https://www.impots.gouv.fr/portail/international
• Contact the tax authorities: https://www.impots.gouv.fr/portail/contacts
• The Science Accueil (Centre Euraxess) association can help you declare your income for you and your family: https://www.science-accueil.org/

RESIDENCE TAX

As of January 1 2023, residence tax will be abolished. No tenant or property owner will pay residence tax on their primary place of residence.

At the end of your stay

At the end of your stay, go to your ‘espace particulier’ on the www.impots.gouv.fr website and update it with your change of address. You should remember to declare the income you received over your last year in France the year following your departure.