

INCOME TAXES

You must declare your income each year to the tax authorities if you have received a salary from a French source or if you carry out a professional activity in France (salaried or not).

► If you live in France for more than 183 days a year, you are considered to be "tax resident" in France: you must declare all your **income from French and foreign sources**.

► If you are resident in France for less than 183 days a year, you are considered a "non tax resident" in France: you only have to declare your **income from French sources**.

■ The tax return is mandatory regardless of the amount of your income, even if it is zero or low.

■ Declaring your income does not necessarily mean that you will have to pay tax.

■ Income for year N is declared in year N-1.

You will have to declare the income received in 2022 (N-1) in spring 2023 (N).

■ Income tax in France is deducted at source, which means that it is now deducted from the salary each month.

This deduction at source does not change the obligation to declare one's income each year at the time of the tax return.

■ The tax office to which you belong depends on your place of residence.

<https://lannuaire.service-public.fr/navigation/normandie/seine-maritime/sip>

■ Question and answer service

<https://www.impots.gouv.fr/particulier/question>

TAX IDENTIFICATION NUMBER (NIF)

As soon as you arrive in France, you must apply for a **tax identification number** by completing the **cerfa form 2043** ("Demande de numéro fiscal et de taux personnalisé de prélèvement à la source") unless you already have a NIF obtained during a previous stay in France.

A NIF is a unique identification number made up of 13 numbers and always beginning with 0, 1, 2 or 3.

The form can be downloaded from the [impots.gouv.fr](https://www.impots.gouv.fr/) website. <https://www.impots.gouv.fr/>

The form, along with your supporting documents, should be sent by registered letter with acknowledgement of receipt to the tax office.

1ST INCOME TAX RETURN

The first declaration must be made on **paper** by completing the **cerfa form no. 2042**, which can be downloaded from the [impots.gouv.fr](https://www.impots.gouv.fr/) website. The **annual net taxable income** is the amount to be declared on the form. This information appears on your last pay slip of the year.

In the following years, the declaration is made online.

PERSONAL ACCOUNT AND ONLINE SERVICES

Obtaining a NIF allows you to create a personal account on the tax website and to carry out certain procedures online.

<https://www.impots.gouv.fr/particulier/jaccede-mon-espace-particulier-et-mes-services-en-ligne>

WITHHOLDING TAX RATE (PAS)

The **withholding tax rate** is a progressive tax rate. If this is your first job in France, your employer will apply a '**neutral rate**' by default, which does not take into account your family situation as an employee or your other income, unlike the '**personalised rate**'.

The personalised rate is calculated each year by the tax authorities on the basis of your last tax return. You can consult and change your tax rate in your 'personal account' on the [impots.gouv.fr](https://www.impots.gouv.fr/) website.

TAX RETURN CAMPAIGN

The tax return campaign generally begins at the end of April and ends at the beginning of June

The deadlines for filing the returns vary depending on the department in which you live and the method of filing (online or paper).

EXEMPTION CASES

■ Your net taxable income **is below the exemption threshold**;

In 2021, 15,547 € was the threshold for the net taxable income of a single person (single, divorced, separated or widowed).

The threshold is reviewed each year.

■ There is an **international tax agreement** between your country and France.

<https://www.impots.gouv.fr/les-conventions-internationales>

You should check whether you meet the criteria for tax domicile in France.

To avoid double taxation and to solve special cases, France has concluded bilateral tax treaties with many states.

<https://www.impots.gouv.fr/les-conventions-internationales>

Select the country of which you were resident for tax purposes before arriving in France (not necessarily your country of origin) and you will access the tax treaty between France and that country.

« TAX RESIDENT IN FRANCE »

You must then declare all your income from French and foreign sources.

« NON TAX RESIDENT IN FRANCE »

You should only declare your French source income.

► If a bilateral agreement exists, you will have to specify this when you file your tax return by checking box 8FV "Revenus exonérés non retenus pour le calcul du taux effectif".

► The non-tax resident has the possibility to benefit from the "average rate" for the taxation of income when it is more favourable than the minimum rate.

For answers to your questions, you can contact the **Service des Impôts des Particuliers Non-Résidents** (SIPNR):

- by calling 01 72 95 20 42;
- by using the secure messaging system in your "personal space" on the [impots.gouv.fr](https://www.impots.gouv.fr) website.

► If you are declaring your income for the first time, you must complete the cerfa no. 2042 form either on paper or by requesting a tax identification number (NIF).

► To apply for a tax identification number (NIF), you must fill in the cerfa form no. 2043 "Application for a tax number and personalised rate of withholding tax") and submit it, together with the supporting documents, to the counter of the public finance centre in your place of residence.

► Once you have received your tax number, you can create your personal account on the [impots.gouv.fr](https://www.impots.gouv.fr) website and carry out all your procedures online.

► In the following years, the declaration is made online.