



INCOME TAX DECLARATION: “Impôts 2022 sur les revenus 2021”

In France since January 1st 2019, income tax is now deducted from the salary each month but your income tax is still based on the [income tax declaration form n°2042 \(2022 paper form available by the end of April\)](#).

Please note the withholding tax is not applicable to all types of incomes. That tax is applicable to: salaries, sickness benefits, maternity allowances, unemployment benefits, pensions, retirement pensions, land rents and unsalaried incomes.

If in 2021 you had received income subject to taxation, the rate of the withholding tax (called PAS in French) is calculated on the basis of the 2021 tax due (over your 2020 incomes). The rate will be updated in September 2022 based on the information provided in the 2022 income tax return over the incomes earned in 2021.

If you file a tax declaration for the first time, the rate will be calculated on the basis of the 2022 tax due by virtue of 2021 incomes subject to PAS.

In France, filling in a tax declaration does not necessarily mean that income taxes have to be paid.

The income tax declaration is also used to estimate the local residence tax you may need to pay if you were renting an apartment on January 1st 2022 and the television licence fee if you have a TV. If you do not have any television in France, do not forget to check the box ØRA (otherwise the TV licence fee will automatically be added to your local residence tax).

DEADLINE

For the Loire-Atlantique Department (44), the **online declaration** must be filed **by May 31st 2022** on impots.gouv.fr, even if not taxable. If you cannot do it online, you have to send a **paper declaration** to the Tax Office **by May 19th 2022 before midnight**.

TO HELP YOU CONTACT YOUR TAX OFFICE (« Service des Impôts des Particuliers » = SIP)

If you require assistance with any aspects of the tax system, do not hesitate to contact the closest Tax Office.

Best option for a quick answer is to contact them online via [your private account](#) on impots.gouv.fr.

Or at their office. In Nantes city centre, it is located <https://goo.gl/maps/6uVyB> :

Service Impôts Particuliers - Centre des Finances Publiques

2, rue du Général-Margueritte CS 49219

44092 Nantes Cedex 1

02 40 20 74 52 or 0809 401 401 from Monday to Friday from 8:30am until 7pm.

Nantes city centre Tax Office (SIP) is open Monday through Friday: from 8.30am to noon and **by appointment** from 1.30pm to 4pm. You can schedule an appointment online on [this link](#)

(Particulier/ La gestion de vos impôts/ Prendre rendez-vous/ type in your postal address to find your closest Tax Office and then click on “Rechercher votre service” and “Prendre rendez-vous”).

Association Chercheurs Etrangers à Nantes

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Last update: April 2022



WHO SHOULD DECLARE?

- Whoever lives in France since January 1st, 2022

If you live in France, regardless of the amount of your income, you must declare all your income and tax-deductible family expenses (for daycare center or assistante maternelle).

- Whoever gets an income from France even if he/she doesn't live in France

In this case, you are taxed on these incomes (with a French source) only. These measures only apply according to international tax conventions signed by France (see page 4).

No matter how long is your stay and the type of incomes you received from France (salary, grants...) in 2021, you are required to declare this income and you may have to pay taxes.

Most researchers working in France are concerned, as most received a monthly salary. Post docs with a grant from France also have to declare it. *Students with social fellowships are not taxable, under certain conditions. Yet, it is important to declare your income in order to benefit from a possible exemption/reduced residence tax.*

HOW TO DECLARE?

The online declaration is mandatory. Please go to impots.gouv.fr.

The deadline is **May 31th 2022** on impots.gouv.fr. If you cannot do it online, you have to send the **paper declaration** to the Tax Office **by midnight May 19th 2022**.

In order to know the amount of income to declare, please refer to your last pay slip of December 2021 under the box « *revenu net imposable* » (or ask your employer) and report this amount on the [declaration form n°2042](#) (case 1AJ) called "Formulaire 2042: Déclaration de revenus" which you will be able to download at the end of April. If you had several contracts in 2021 with different employers, check and add the amounts of the different contracts (on each of the last pay slips).

After you've filled pages 1 and 2 regarding your personal and family status, complete the line regarding your incomes page 3:

- If you are single: fill in the box 1AJ and the box 8HV with the amount of PAYE you already paid (add up the amounts which appear each month for "impôt sur le revenu prélevé à la source" at the bottom of your payslip).
- If you are married or in a registered partnership and your spouse also has incomes: complete boxes 1BJ and 8IV as well.*
- If you are with your family, you might have to complete the case 7GA page 4 of the form to include your deductible child care expenses if a professional looks after your child. Do not forget to keep your payment proofs of the daycare center/Pajemploi attestation.

*The married couples or civil partners must declare together their income UNLESS for the year of their marriage/civil union when they can choose to declare their income separately for that specific year only.

→ In all cases, attach a RIB (bank account details) to your tax declaration.

Other general remark: **Bank accounts abroad**

On page 4, box 8UU, it is requested that you provide details regarding bank accounts that you may have abroad, whether in use or just existing, and to fill in and send the form 3916 or an annex that gives these details. We advise you to simply add a piece of paper to your tax form, stating:

- what kind of bank account it is (savings, checks...)

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- your RIB and IBAN
- the full address of the bank
- the opening date of the account (and the closing date if it applies)

✓ If you arrived or started to receive salaries in 2021

The French tax authorities do not know you yet. You cannot do your income tax declaration online if you have not applied first for **a tax number (by sending the form 2043 to the Tax Office)**. *If you already have your tax number, you need to create your personal account and you will be able to declare online on [impots.gouv](https://impots.gouv.fr) your 2021 incomes.*

If you do not have your tax number yet, **you have to declare your income by postal mail** and fill out the **form 2042** (which you will be able to download [online](#) by the end of April 2022).

Pages 1 & 2: please complete with your personal information.

Page 3: indicate your income received in 2021 (box 1AJ) and in box 8HV : indicate the amount of PAYE you already paid (add up the amounts which appear each month for “impôt sur le revenu prélevé à la source” at the bottom of your payslip).

If you did a paper income tax declaration, you can get an estimate of your taxes on the website impot.gouv.fr by clicking on [“calcul de l'impôt sur le revenu”](#).

DEADLINE TO DECLARE BY MAIL/PAPER: MAY 19th 2022

✓ If you arrived in France before 2021 and already filed an income tax declaration.

With your identification number, log in to the website www.impots.gouv.fr to declare your income online. Your tax form should already be pre-filled.

You will need your “*numéro de télédéclarant*”, your tax number (you may find them on the pre-filled form that you received) and your 2020 reference tax income (you may find your “revenu fiscal de référence” on the “Avis d'impôt” you received in September 2021) or use [France Connect webpage](#).

*** New option since 2020 *** : the automatic declaration

If the French administration already has all your information, they might suggest you do an “automatic declaration”. This means they have already prefilled the declaration for you with what they know (incomes, address, members of your household, etc.) and **you need to check carefully everything mentioned**. If everything is accurate, then you have NOTHING to do. If there has been a change in your life (change of address, birth, marriage, divorce, donation to an NGO, etc.), you need to do the appropriate changes online and approve them at the end when they clearly appear.

DEADLINE TO DECLARE ONLINE: MAY 31st 2022

✓ If you have left the country and have never declared your income in France:

You will find on this webpage all the information dedicated to non residents (it is in English):

https://www.impots.gouv.fr/portail/international_en/individual

Best is to contact them online but if you do not have a private account (espace particulier) on [impots.gouv](https://impots.gouv.fr), you can explain your situation by calling +33 1 72 95 20 42.

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WHAT'S NEXT?

Once your tax form has been processed (around August/September), you will receive a letter from the Tax Office (“*avis d'imposition*”) stating the amount to be paid, or an “*avis de situation declarative à l'impôt sur le revenu*” if you are not taxable.

BEWARE!

If you do not declare your income, you may receive a « *mise en demeure* » later on: a letter from the tax office ordering you to pay with additional fees! The tax administration has information from employers and knows about your salaries. That is why one can also receive pre filled tax declaration forms. **We strongly recommend you to go to your tax office before leaving France in order to give your new address and fill in papers if needed.**

SPECIFIC SITUATIONS: THE BILATERAL TAX CONVENTIONS

To avoid dual taxation and resolve specific situations, France has signed bilateral fiscal conventions with many other countries.

First, please check whether a bilateral convention between France and your former fiscal country (which is not necessarily your country of origin) exists or not. Click [here](#) to select the country where you have paid your taxes before coming to France.

✓ ***If there is a bilateral agreement:***

1. Fill in the CERFA tax form n°2042 with information about you and your situation (civil status, information about the family, income « net imposable » in case 1AJ), write down the date and sign.
2. Join a letter* explaining your professional situation as a researcher and your wish to benefit from article X of the bilateral convention between France and your previous fiscal residence country. **In case you are doing your declaration online, mention it in the provided space (“MENTION EXPRESSE”).**
3. Join a proof of your status as a researcher (for example a copy of your residence permit as a *scientifique/passeport talent chercheur* and/or a copy of your contract). In case you are doing your declaration online, keep all the necessary documents.

* ***Sample letter explaining your situation as a researcher exempt from tax:***

Madame, Monsieur,

Je travaille en France depuis le (starting date) jusqu'au (date of the end your contract) en tant que chercheur à (name of your employer, for example Université de Nantes,...).

En ce qui concerne ma déclaration de revenus, je souhaite bénéficier de l'article N (write down the number of the article about researchers) de la convention fiscale entre (your usual fiscal country) et la France du (date of the convention) pour la période indiquée ci-dessus.

Vous trouverez ci-joint ma déclaration de revenus pour l'année 2021 (« et une attestation de mon statut de chercheur » –in case you are sending a paper declaration).

Je vous remercie de l'attention que vous porterez à ma situation.

Veuillez agréer, Madame, Monsieur, mes salutations respectueuses.

(signature)

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✓ ***If there is no bilateral agreement:***

Fill in the CERFA tax form n°2042 with information about you and your situation (civil status, information about the family, income « *net imposable* » in the case 1AJ).

Married couples or couples with a civil engagement must declare together, on the same form. Don't forget to date and sign the form.

Please ask for assistance if you don't know how to do it.

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