

INCOME TAX DECLARATION: “Impôts 2024 sur les revenus 2023”

Please read carefully the *entire* document.

In France, income tax is usually deducted from the salary each month. That's what is called PAS (prélèvement à la source) in French. This amount taken every month from your salary is calculated based on your yearly declaration done in May (or an estimation from the administration if you have never declared before).

If done for the first time, this yearly declaration is done on paper using the very specific **income tax declaration form n°2042 (paper form version available sometime at the end of April-early May)**.

If done for the second or more time, you simply receive an email informing you that your yearly income declaration has been pre-estimated by administration based on your employer declarations, and therefore you only need to go online on your personal account with tax website, and confirm the yearly declaration is correct.

Please note that income tax is applicable to: salaries, French science-based scholarships, sickness benefits, maternity allowances, unemployment benefits, pensions, retirement pensions, land rents and unsalaried incomes.

CAF subsidies and foreign scholarships are not taxable and do not need to be declared.

If in 2023 you have received income subject to taxation, the rate of the monthly withholding tax (PAS) is calculated on the basis of the 2023 tax due (over your 2022 incomes). The rate will be updated in September 2024 based on the information provided in the 2024 income tax return over the incomes earned in 2023.

If you file a tax declaration for the first time, the rate will be calculated on the basis of the 2024 tax due by virtue of 2023 incomes subject to PAS.

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

→ DEADLINE

For the Loire-Atlantique Department (44), the **online declaration** must be filed **by MAY 30th 2024** on impots.gouv.fr, even if not taxable.

If you cannot do it online (when it's your first time declaring), you have to post your **paper declaration** to the Tax Office **by May 21st 2024**.

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

If you already received your fiscal number, and 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.

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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 center Tax Office (SIP) is open Monday through Friday: from 8.30am to noon and **by appointment only in the afternoon** from 1.30pm to 4pm. You can schedule an appointment online on [this link](#) (click on 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”).

→ WHO SHOULD DECLARE?

- Whoever has lived in France in 2023 or still lives in France since sometime in 2023.
If you live in France, regardless of the amount of your income or the amount of time, you must declare all your income from French source.

- 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 pages 5-6).

No matter how long is your stay and the type of incomes you received from France (salary, grants...) in 2023, you are required to declare this income and you may have to pay taxes.

*NOTE: 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, you can explain your situation by calling +33 1 72 95 20 42.

GRANTS / SCHOLARSHIPS :

- A grant/scholarship financed by a foreign country or source (EU or not EU) does not need to be declared in France and is not taxable in France.
- A grant/scholarship financed by a French source must be declared if it's based on scientific ground.
- If it's a French scholarship based on social/economical ground, it is not taxable, therefore not to be declared.

CAF / APL / Unemployment money...

CAF and APL benefits do not need to be declared in your income declaration.

Unemployment benefits must be declared in your income declaration (see below how to

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→ HOW TO DECLARE?

IF IT'S YOUR FIRST DECLARATION **(whether or not you have a tax number yet):**

Go to this link : [document cerfa 2042](#) click on Milleseime 2024, then download document "Formulaire 2042 : Déclaration de revenus".

Fill it up and post the **paper declaration in a regular envelop with regular stamp**, to the Tax Office **before May 21st 2024**.

ATTENTION : Add to the document a copy of your passport or residence permit, your RIB (bank details), a copy of your December pay slip or trace of your fellowship, a copy of your housing contract where you were living on December 2023.

Address where to send the document:

Centre des Finances Publiques- Service Impôts Particuliers
2, rue du Général-Marguerite CS 49219
44092 Nantes Cedex 1

How to fill up this document:

Fill up PAGE 1 :

- Cross the isolated box on top right signifying it is your first declaration.
- Fill your personal information (declarant 1 is the researcher, declarant 2 is spouse)
- Under "nom auquel vos courriers seront adressés" : repeat your family name
- Sign and date bottom left of page 1 "A... Le...."
- Don't fill anything on the bottom right

PAGE 2 :

- A1 SITUATION DU FOYER... : check the box stating your marital status
 - Date des changements en 2023 : specify if any marital status change
 - C1 Personnes à charge : F = number of kids under your financial responsibility. Indicate their year of birth in the boxes below.
 - Renseignements sur vos enfants : list their name, surname and date of birth for each kids
 - **Bottom of page 2 blank section Informations** : **Add here any information relevant to the Tax administration**. (for example if you previously filled up a tax declaration and never had any response, If you know there is a fiscal convention between your home country and France but you are not sure if it applies to you, any specific information to help understand your situation or doubt. For example : I filled 1AJ including my grant xxxx (and specify its name or origin so they decide if it's taxable or not).
- THAT'S ALL for page 2.

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PAGE 3:

In order to know the **amount of income to declare**, please refer to your last pay slip received in 2023 (December 2023 most likely) under the box « revenu net imposable ».

It can also sometimes be referred as “montant annuel à déclarer”. In doubt, ask a colleague or your employer to point out for you where this amount is on your last payslip.

If you had **several contracts** in 2023 with different employers, check and add the amounts of the different contracts (on each of the last pay slips).

If you received French scientific based **grants** or scholarships, add them to your total salary calculated above, in order to declare the total of your salary+French scientific grants received in the 2023 year.

Report this amount :

- If you are single: fill in the box 1AJ
- If you are married or in a registered partnership and your spouse also has incomes: complete boxes 1BJ

If you receive money from **unemployment**, fill the taxable yearly amount in box 1 AP.

If you received **salary from a foreign employer**: fill it in box 1AG

ATTENTION : you need to submit in all cases, with the 2042 form :

- a RIB (bank account details)

- copy of your last pay slip and copy of grant or unemployment benefit declared

- copy of your ID (passport)

- copy of your residence permit (titre de séjour or récépissé or VLSTS whatever is valid)

- Housing justification (electricity bill, rent, housing certificate..) to justify of your current French address

PAGE 4 :

Section 8:

8HV : indicate here the total of already paid tax (information on your payslip, called PAS or prélèvement à la source line). Either on your December payslip you have a line named “ total or cumul annuel prélèvement à la source” : in this case report this amount in 8HV of this tax declaration.

OR you need to 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 : fill up the same way 8IV as well.*

*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.

8UU : **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](#) (it concerns- what kind of bank account it is (savings, checks...), your RIB and IBAN, the full address of the bank, the opening date of the account (and the closing date if it applies).

→ **DEADLINE TO DECLARE BY MAIL/PAPER: MAY 21st 2024**

IF YOU HAVE ALREADY DECLARED PREVIOUSLY : you arrived in France before 2023 and already filed an income tax declaration last year.

→ **Your income declaration is done ONLINE. It is mandatory. No paper version will be accepted.**

To do the online procedure, go to impots.gouv.fr and log on your personal space to access the declaration form. The deadline for the online declaration is **MAY 30th 2024** on impots.gouv.fr.

You will need your “*numéro de télédéclarant*”, your tax number (you may find it on the pre-filled form that you received) and your 2022 reference tax income (you may find your “revenu fiscal de référence” on the “Avis d’impôt” you received in September 2023) or use [France Connect webpage](#).

The automatic declaration

French administration already has all your information, 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 30th 2024**

(the date is different in various parts of France, so don't rely on a friend's information if he/she is living in another area of France)

-> **WHAT'S NEXT?**

Once your tax form has been processed by the administration (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. Keep this document preciously as it might be requested later when you look for housing or if you apply for nationality at some point in the future.

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->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. Attach 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 a scan of 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 2023 (« 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.

Veillez agréer, Madame, Monsieur, mes salutations respectueuses.

(signature)

✓ ***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.

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