

Your income is taxed each month once you are paid but your income tax is still estimated by the Public Finance Department according to the « [income tax return from n°2042](#) » ([formulaire papier non disponible pour le moment](#)).

NB : The withholding tax is not applicable for all types of revenues. The rate is calculated on the basis of the incomes applicable for the withholding tax : salaries, sickness benefits and maternity allowances, unemployment benefits, pensions, retirement pensions, land rents and unsalaried incomes.

Follow this video link to know more about the French withholding tax :

<https://www.impots.gouv.fr/portail/prelevement-la-source>

⚠ In France, register in the tax return system does not necessarily mean that you will pay income tax.

Indeed, the 2021 income tax return (for the income earned in 2020) is also used to calculate the Housing Tax that you will have to pay if you had a dwelling on January 1st, 2021, as well as the Television Licence Fee if you have a TV (check box 0RA if you do not have a TV, otherwise the Television Licence Fee will automatically be added to your housing tax).

DEADLINE FOR THE ONLINE DECLARATION : 1st of June 2021

NB : If it is impossible to declare online, it is advisable to file a paper declaration by midnight 20th of May 2021 as per postmark at the latest.

TO HELP YOU : LE SERVICE DES IMPOTS DES PARTICULIERS (SIP)

Don't hesitate to contact the SIP depending on your place of residence.

In Rennes, the Public Financial Center is situated at **2 Boulevard Magenta** (near the CMI)

¹ Service des Impôts des Particuliers

² Prélèvement à la source

Centre de mobilité internationale de Rennes
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cmi.univ-rennes.fr

Le Centre de Mobilité Internationale de Rennes a mis tout en œuvre pour s'assurer de l'exactitude des informations données ci-dessus mais ne peut pas être considéré comme responsable d'éventuelles erreurs.

Mise à jour : avril 2019

WHO SHOULD DECLARE ?

- THE PERSONS WHO LIVE IN FRANCE SINCE THE 1ST OF JANUARY 2020

All persons domiciled in France, regardless of the amount of their income, must declare all their income and family expenses each year.

-THE PERSONS WHO DON'T LIVE IN FRANCE

The persons who are not domiciled in France must declare their income **if those income come from France**. They are then taxed on these earnings only. These measures only apply subject to the international tax treaties concluded by France (see page 4).

No matter how long you live in France and the source of your revenues in France (salary, scholarship...) in 2020 (even if you arrived in November or December of 2020), you are likely to declare your income which, depending on your situation, can mean paying income tax.

→ Numerous international researchers living in France are concerned because most of them are salaried employees.

NB : The social scholarship students are not taxable in certain conditions. But it is important to declare your income in order to benefit from the ceiling on the residence tax (=exemption or reduction).

HOW TO DECLARE YOUR INCOME ?

The on-line declaration is mandatory. Please go to www.impots.gouv.fr

The deadline : 1th of June 2021 (French departments 20 to 54)

Nevertheless, if the on-line declaration is not possible, it is necessary to fill in a paper tax return before the 20th of May 2021.

To know the amount of the income to declare, please refer to the payslip of December 2020, « net taxable income » (or ask your employer).

If you had several work contracts in 2020 with different employers, add the amount of the latest salaries of your different contracts.

If you are single : fill in the box 1AJ of the form « Déclaration des revenus 2020 » ('Tax return of 2020').

If you are a couple and your spouse has incomes : fill in the line 1BJ.

If you are with your family and a professional looks after your child(ren), you can fill in the point 7GA ([more info on page 217/218](#)). Don't forget to keep the payment proofs of the nursery.

NB : the married couples or civil partners must declare together their income UNLESS during the year of their union (marriage or civil partnership) they choose an option allowing them to declare their income separately.

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⚠ In any case, attach a RIB to your income tax return, whether you are taxable or not.

1. If you have already declared your income in France in 2020 or you have got a fiscal number:

With your identification number, log in to the website impots.gouv.fr to declare online your income.

Using your online declaration number and your tax number (found on the pre-filled declaration that you received) as well as the total amount of your income earned in 2020 ('revenu fiscal de référence' found on your tax assessment received in the autumn of 2019) or use the France Connect web page.

2. You have arrived or started to earn salaries in France some time in 2020: you are not known from the financial administrator yet.

You cannot do your income tax return online if you have not applied first for a [tax number \(form 2043\)](#).

Alternatively you can apply online via this link : www.impots.gouv.fr/portail/contacts?788

Following your application for a tax number and after your identity has been officially checked, you will receive an email from your local tax office providing you with your tax number and access codes enabling you to create a personal account on the national tax office website [impôts.gouv.fr](https://impots.gouv.fr).

If you did a paper income tax return, you can estimate your taxes on the website [impôt.gouv.fr](https://impot.gouv.fr) by clicking on « [calcul de l'impôt sur le revenu](#) ».

3. You left the French territory and you **have never declared your income in France or don't have a fiscal number**: send an email to sip.nonresidents@dgfip.finances.gouv.fr explaining your situation.

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ONCE YOU HAVE DECLARED YOUR INCOME

Once your income tax return has been treated, you will get (around August or September) a mail from the Direction des Finances Publiques named « Avis d'Imposition » or « Avis de Situation Déclarative à l'Impôt sur le Revenu » (if you are not taxable).

BEWARE :

If you do not declare your in income, a « mise en demeure » (a mail from the SIP requiring you to declare it) will be sent to you and fees will be added to the taxation.

NB : The Direction des Finances Publiques can get informations through the employers so as to know your income.

We strongly advice you to give your new address to your SIP before your leave France.

SPECIAL CASES : THE BILATERAL AGREEMENT

To avoid the double taxation and solve special cases, France negotiated bilateral agreements with many other countries.

You will find the countries which signed these agreements on [this link](#) : select the country in which you used to declare your income before coming to France (it might not be your country of origin), to have access to the tax agreement between this country and France.

✓ *If a bilateral agreement exists :*

1. Fill the form mentioning your personal situation and write 0 as income in box 1AJ. Don't forget to date and sign.
2. Join the letter (model underneath) explaining your professional situation as a researcher/PhD student and that you want to benefit from the article X of the bilateral agreement between France and the place where you are taxed. In case of an online tax return, mention it in the space provided (MENTION).
3. Join the proof of your professional situatin as a researcher/PhD student (for example, a copy of your residence permit card with the status scientifique/passeport talent and/or a copy of your work contract)(in case of an online tax return, keep all the attestations)

Example of letter explaining your professional situation

Madame, Monsieur,

Je travaille en France du (date de début de votre contrat) au (date de fin de votre contrat) en tant que chercheur à (indiquer le nom de votre employeur).

En ce qui concerne ma déclaration de revenus, je souhaite bénéficier de l'article N (indiquer le numéro de l'article faisant mention des scientifiques) de la convention fiscale entre (votre résidence fiscale) et la France du (date de la convention bilatérale) pour la période indiquée ci-dessus.

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Vous trouverez ci-joint ma déclaration de revenus pour l'année 2020, une attestation de mon statut de chercheur .

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 the form mentioning your personal situation and your taxable income in 1AJ.

Don't forget to date and sign the form

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