

TAX RETURN 2022

In France, tax is calculated on the basis of the various **incomes of the tax household (wages and salary components, pensions, property income, etc.)**. The tax household is composed of the taxpayer (*contribuable*), his/her spouse and his/her declared dependent children. The effective tax rate applied to the total income of the household is determined according to its size.

Persons who are fiscal residents in France are taxable on all their income from French and foreign sources. Income from the activity of a French tax resident will be subject to [tax withholding](#). Since 1 January 2019, the French government has introduced the **prélèvement à la source (PAS)** (*tax withholding*) to modernise the payment of income tax. The tax is now collected on the monthly income by the employer according to a rate calculated and transmitted by the tax administration on the basis of the tax return. The amount is featured on the pay slip.

If **you are an international student or researcher** and **you have been in France for more than 6 months**, it is time for you to file a tax return. Even if you do not receive any taxable income for the moment, it is important for you to make this declaration in order to obtain a **tax notice** (*avis de situation déclarative à l'impôt sur le revenu*). It will serve as proof of tax status for some of your administrative procedures (naturalisation, certain residence permits, study scholarships, housing, Pôle emploi, health or other).

→ If you have been in France for less than 6 months, you will have to file your first tax return in 2023.

ATTENTION: **if you have been in France for less than 6 months and you are an employee**, check your pay slip to make sure that you have not been withheld income tax by mistake in 2021. If this is the case, it is in your interest to **declare your income for 2021 in order to be reimbursed the amount withheld**.

- **I DO NOT HAVE A TAX NUMBER (*numéro fiscal*)**

The tax number consists of **13 digits**, in the format XX XX XXX XXX XXX.

If you do not have a tax number yet, you have to file your first tax return in paper format by downloading the **"Formulaire n°2042 : Déclaration de revenus (Millésime 2022)"** [online](#). You will then need to print it out, fill it in and submit it together with the supporting documents to the letterbox of the SIP de Strasbourg (or mail it, cf. address below).

Deadline for a paper tax return: Tuesday 31 May 2022 12pm

If you have any problem or question, please do not hesitate to go to:


Centre des Finances Publiques - Service des impôts des particuliers (SIP) de Strasbourg
35 AVENUE DES VOSGES
67000 Strasbourg

Without appointment: every morning except Friday.

With an appointment (on Mondays, Tuesdays or Wednesdays): book an appointment by sending an email to sip.strasbourg@dgifp.finances.gouv.fr.

- **I ALREADY HAVE A TAX NUMBER - FILING YOUR TAX RETURN ONLINE**

1) Go to the website: <https://www.impots.gouv.fr/> and connect to your **personal space** (*espace particulier*) using your tax number. TIP: you can access your personal space via [FranceConnect](#), with your ameli.fr login for example.

2) Your tax return is pre-filled. Check carefully that all information is correct, and click on the icon  to modify it if necessary.

SOME USEFUL INFORMATION :

To find out the amount of income to be declared, refer to your December 2021 (or last 2021) payslip, "net taxable income" (« *revenu net imposable* ») or ask your employer.

If you had several employment contracts in 2021 with different employers, add up the "net taxable income" amounts of the last salaries from your different contracts.

TIP: Go to <https://ensap.gouv.fr/> to download your payslips and tax certificates issued by your employer (public sector).

- If you are single: fill in **box 1AJ** of the form « Déclaration des revenus 2021 ».
- If you are a couple and your spouse has income: complete **box 1BJ**.
NB: married couples or civil partners must declare their income together.
- If you have a family and your children are looked after by a professional, you can fill in **box 7GA** to get a possible tax credit. Don't forget to keep proof of payments for childcare.

The 2022 tax return is also used to calculate the council tax (*taxe d'habitation*) that you will have to pay if you had accommodation on 1 January 2021, as well as the television licence fee (*redevance télévisuelle*) if you own a TV.

ATTENTION: do not forget to tick **box ORA** if you do not have a television, otherwise the television licence fee will automatically be added to your council tax.

3) After attaching your **RIB/IBAN**, you can click on « **Signer ma déclaration** ». Your **avis de situation déclarative à l'impôt sur le revenu** is now available on your personal space. If you are taxable, your **avis d'imposition sur le revenu** and any refunds will be available in August/September 2022.

Deadline for an online tax return: Wednesday 8 June 2022 12pm (French départements n°55 to 976)

- **For more information:**
 - [Government tax return notice](#)
 - Website impots.gouv.fr ([English version](#))
 - [Practical brochure on income tax 2022](#)
 - [Information on international tax treaties](#)

You can also contact sip.strasbourg@dgfip.finances.gouv.fr
for any question related to your tax return.