

# *Information session about taxation and tax return*

INRIA – April 13th, 2015



# Taxes in France ?





Science  
Accueil

Agitateur de mobilité

# Taxation in France

## Taxes on income

They are not deducted directly from your salary! (not yet...)

Mandatory social contributions only are deducted from your gross salary.

## Net salary

The net salary is what you earn indeed after these deductions.



# Taxation in France

## Declaring income

If you were holding a work contract in France by a French employer in 2015, you are required to declare this income of 2015 to the Tax Office. This is compulsory.

## Paying taxes on income

Declaring your income does not mean that you will necessarily pay for taxes on income. The declaration is also used to assess the percentage of local taxes you need to pay if you rent a place to live.

# WHEN should I declare my income?

## In May...

You will need to declare your income of 2015 with the tax return 2015

## Deadline ?!

The paper form has to be completed, signed and sent back on **May 18<sup>th</sup> , 2016 at the latest.**

On line tax return: the deadline is : June 7<sup>th</sup>, 2016

## First declaration?

Beware : it won't be possible to declare on line.

Therefore, you will have to send or bring your tax return to your tax office before May 18<sup>th</sup>, 2016.

# WHO should declare income?

## IF YOU ARE MARRIED (or with a PACS)...

There is one declaration per household.

If you are married, only file ONE tax return for the two of you.

You will find two columns to provide tax administration with the needed information for each of you.



# HOW can I get my tax return form?

Go to your *Centre des finances publiques*

You will obtain the paper-form, from mid-April.

## Download the form

Usually from May only, on [www.impots.gouv.fr](http://www.impots.gouv.fr)  
under « recherche de formulaires ».

May I have CERFA  
2042, please?



## Receive your form at home

The years following your first tax assessment, you receive a pre-filled tax return by mail in April. Or you receive an email informing you about it and can check it online thanks to your personal account.



# HOW to find my local tax administration?

In order to find the useful contact information of your local *Centre des finances publiques*

1. Go to [www.impots.gouv.fr](http://www.impots.gouv.fr) ,
2. Click on « nous contacter » (on the right) and then on « vous êtes un particulier »
3. Click on « besoin de plus d'informations, besoin de nous contacter »
4. Fill in the box with your home address,
5. Then, within the window that appears, click on « SERVICE IMPOTS PARTICULIERS.

Allo les impôts?



# My local Centre des Finances Publiques in Orsay, Palaiseau area



## Centre des Finances Publiques

3 rue Emile Zola

91874 Palaiseau cedex

Tél. : 01 69 31 83 00

**SERVICE IMPOTS PARTICULIERS - PALAISEAU NORD-EST**

**[SIP.PALAISEAU-NORD-EST@DGFIP.FINANCES.GOUV.FR](mailto:SIP.PALAISEAU-NORD-EST@DGFIP.FINANCES.GOUV.FR)**

**SERVICE IMPOTS PARTICULIERS - PALAISEAU SUD-OUEST**

**[SIP.PALAISEAU-SUD-OUEST@DGFIP.FINANCES.GOUV.FR](mailto:SIP.PALAISEAU-SUD-OUEST@DGFIP.FINANCES.GOUV.FR)**

Monday to Friday 8:45-12 & 1:30 - 4:15

or with an appointment until 5 pm

# HOW to fill in my tax return?

## If you have received a pre-filled form

Check the pre-filled form and change the data if needed (wrong amount of salary, change of address, change of status, marriage, birth...)

Now we are 3 !



Once your form is updated you need :

1. Either to sign it, and to send it back to your local tax center by mail
2. Or you can declare on line with your « numéro de télédéclarant » et « numéro fiscal de référence »

# How to find the income to declare?

## « Cumul net imposable »

The amount of salary to mention is the « cumul net imposable » of the previous year contract(s) with one or several employers you had.

You can find « cumul net imposable » on the last pay slip of December 2015 or on the last payslip for each contract that did not run until the end of December.

The employer's contribution for supplemental health insurance is added to your taxable income.

# More forms to fill in?

You may have more forms to fill in if :

- you were receiving **income from abroad** during the year in France
- you continue to receive **income from France after your departure**
- you have **other income** or expenses than those mentioned on the main declaration form.

**Please ask your local tax office!**

# Need help to fill in your tax return?

Go to your local tax office! Sometimes town halls offer services to help their inhabitants for their tax return.

Please be aware that **only tax officers are experts!**

Some tax officers may answer you in English. It may be easier then to send an email (to ask your question or make an appointment with an English-speaking tax officer)



**Please ask your local tax office!**

# BEWARE !

If you don't declare your income you may be surprised to receive a **formal notice** later on!

Tax administration knows about your salaries from your employers. That is why one can also receive pre filled tax declaration forms.

It is better to go to your local tax office before leaving France in order to give your new address and fill in papers if needed.

DIRECTION GÉNÉRALE DES FINANCES PUBLIQUES  
Centre des Impôts Palaiseau Sud-Ouest  
secteur 1  
3 Rue Emile Zola  
91874 PALAISEAU CEDEX  
Réception : lundi au vendredi  
8h45 à 12 h00 et de 13h30 à 16h15 Et sur rendez-vous  
jusqu'à 17h00  
Ou sur rendez-vous.  
Téléphone : 01.69.31.83.17  
Télécopie : 01.69.31.83.09  
Mél : cdi.palaiseau-sud-ouest@dgifp.finances.gouv.fr



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10374\*03  
(07-2009)

IMPÔT SUR LE REVENU

**DEMANDE DE  
DÉCLARATION**

**MISE EN DEMEURE**

recommandé  
avec  
**A.R.**

Affaire suivie par : Mme M

Le 15/03/2010

Monsieur,

A ce jour, je n'ai pas reçu la déclaration détaillée de vos revenus de l'année 2008.  
qui aurait dû être déposée pour le 31/05/2009.

La production de ces documents constitue une obligation prévue par la loi. Le manquement à cette obligation légale ou le retard à l'accomplir vous expose à des sanctions (voir au verso).

M C  
UPS XI CENTRE LASER BAT 106  
12 R GEORGES CLEMENCEAU  
91400 ORSAY

# Tax residence, tax bilateral agreements, exemptions for researchers ...





# International tax agreements

France has signed a lot of bilateral agreements with many countries (« conventions bilatérales ») **to avoid dual taxation.**

You must file a tax return even if there is a tax convention between France and your usual tax residence country.

Even if you think that you won't pay for taxes in France because you may benefit from exemptions according to a bilateral convention, you still need to declare your income to the French tax office.

Declaring income does not mean that you will pay for taxes in France.

# Where to find bilateral conventions?

Go to the government's tax web site:

<http://www.impots.gouv.fr>

In the heading « documentation », click on « accéder à la rubrique international »

At the bottom of the page, under « rechercher une convention fiscale », select the country where you have paid your taxes before going to France.

As it is in French, we suggest you to check with the tax authorities of your country.

# Researchers in bilateral conventions?

As a scientist you may ask to benefit from a bilateral convention between France and your tax country when completing your tax declaration the first year of your stay in France, and **you may be exempted from taxes.**

You would then receive an official document from the tax office to confirm or not that you are exempted from paying your taxes in France, provided you pay in your residence country.

BE CAREFUL: fiscal measures contained in a fiscal agreement must not be interpreted personally. **It is recommended to ask for advice from a professional, that is to say a tax officer!**

# Researchers in bilateral conventions

Many international agreements have articles about **professors and researchers**.

- ❑ Some agreements plan an exemption from taxes for two years for researchers regardless of the duration of their professional activity in France
- ❑ Other agreements plan an exemption only when the duration of the professional activity of the researcher in France is shorter than 2 or 3 years.

# To benefit from a bilateral convention as a researcher

If there is an agreement between France and your usual tax residence country, contact your local tax officer to ask about the advantages and make sure of what to do.

Fill the **CERFA tax form** with information about you and your situation (civil status, composition of the family, income « net imposable »...), write down the **date and sign it**.

Bring your work contract and **last payslip of 2015**, and for example a copy of your residence permit as a *scientifique*.

You may mention the article about researchers in the **bilateral convention**.

**Also contact the tax administration in your country!**

# Tax assessments



# Tax assessments in the fall

After filling your tax return, if you are taxable, you will receive a tax assessment (« **avis d'imposition** ») stating the amount of your taxes and a deadline for the payment of your taxes.

If you are not taxable, you will receive a non-tax assessment (« **avis de non-imposition** »)

In both cases, **keep your « avis d'impôt »** as many administrations such as CAF or your local town hall may ask for it. This is a proof for the financial resources and composition of the household.

# Other taxes to be paid





# « Taxe d'habitation »

## « Taxe d'habitation » (council tax)

It is due by every household who occupies accommodation on January 1st, and it is collected by local authorities of your area. It contributes to financing public facilities and services.

The rate depends on different criteria (surface, comfort, address, composition and income of the household)

# « Contribution à l'audiovisuel public »

## Licence fee

It finances public TV and radio.

A single fee is due per household when there is a TV in the house.

It will be added to your taxes on income on the same tax assessment.

# « Taxe foncière »

## Property tax

It is paid by every landlord.

It finances part of the local budget and contributes to the development of public facilities and services.

# USEFUL LINKS AND CONTACT INFORMATION



# How much will I have to pay?

Make an estimate on line



[http://www3.finances.gouv.fr/calcul\\_impot/2015/](http://www3.finances.gouv.fr/calcul_impot/2015/)

# Center for non-residents

If you have already left France by the time of the income declaration, or if you wish to and are allowed to maintain your tax residency abroad, you come under the authority of :



Centre des Impôts – Non résidents Noisy-Le-Grand - DRESG  
10 rue du Centre  
TSA 10010  
93465 NOISY-LE-GRAND Cedex  
Telephone: + 33 1 57 33 83 00  
Email: [sip.nonresidents@dgfip.finances.gouv.fr](mailto:sip.nonresidents@dgfip.finances.gouv.fr)

# Now I know!



# Thank you for your attention!







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