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Income Tax - Union Contributions (tax credit)

Verified 01 janvier 2022 - Legal and Administrative Information Directorate (Prime Minister)



Income tax: 2022 income tax return for 2021

This page is updated for the 2021 tax return.

However, forms, online services and information documents are not yet available for the 2022 campaign and will be posted as soon as they become available.

Union membership fees provide you with a tax credit. The amount depends on the amount paid.

What are the requirements?

Persons

- Employee or official who did not choose the [deduction of actual costs](https://www.service-public.fr/particuliers/vosdroits/F1989?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F1989?lang=en>)
- Retired



Please note : if you are unemployed and receive an allowance, you can get the tax credit.

Relevant trade union organisations

Contributions must be made to one of the following organisations:

- Trade union organisations representing employees or officials
- National Professional Association of Military Representatives

How much is the tax credit?

You can deduct 66% annual contributions.

The amount of contributions is limited to 1% your taxable gross income (in the category of free salaries, pensions and annuities).

Example :

If your 2021 salary is €20,000, your union dues are deducted up to €200 (€20,000 x 1%).

You can get a maximum tax credit of €132.

If the tax credit exceeds the tax owing, the balance will be returned to you.

How to report?

The 2021 reporting period of the revenues has ended. The 2022 income tax return for the year 2021 will take place in April 2022.

Keep proof of payment (union receipt) in case of administration request.

Statute and miscellaneous references

- General tax code: Article 199c [✉](https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069577/LEGISCTA000006191827?) (https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069577/LEGISCTA000006191827?)
Tax reduction for contributions to trade union organisations
- Bofip-Taxes n°BOI-IR-RICI-20 relating to the tax credit for contributions paid to trade union organisations [✉](http://bofip.impots.gouv.fr/bofip/1605-PGP) (<http://bofip.impots.gouv.fr/bofip/1605-PGP>)

Online services and forms

- Taxes: access your Home (<https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en>)
Online service
- 2021 Online 2020 Income Statement (<https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en>)
Online service
- Income tax return (paper) (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>)

Form

- **2021 Income Tax Return 2020: tax reductions and tax credits** (<https://www.service-public.fr/particuliers/vosdroits/R32008?lang=en>)
Form
- **Calculator for 2021: 2020 income tax** (<https://www.service-public.fr/particuliers/vosdroits/R2740?lang=en>)
Simulator

For more information, please contact

- **Tax Site** [↗](https://www.impots.gouv.fr/portail/) (<https://www.impots.gouv.fr/portail/>)
Ministry of Finance
- **I declare my tax credits and reductions** [↗](https://www.impots.gouv.fr/portail/particulier/questions/jai-declare-des-reductions-et-credits-dimpot-suis-je-concerne-par-le-versement) (<https://www.impots.gouv.fr/portail/particulier/questions/jai-declare-des-reductions-et-credits-dimpot-suis-je-concerne-par-le-versement>)
Ministry of Finance
- **2021 Practice Brochure - 2020 Income Tax Return** [↗](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm) (https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm)
Ministry of Finance