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Income tax: equipment work for the elderly or disabled (tax credit)

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i 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.

You may receive a tax credit, subject to conditions, if you have carried out equipment work in your home for the elderly or disabled.

What are the requirements?

You must be a tax resident in France and this accommodation must be your [main dwelling \(https://www.service-public.fr/particuliers/vosdroits/F752?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F752?lang=en).

You can be the owner, tenant or occupant of the accommodation for free.

You must have work done in one of the following 2 categories:

- Work facilitating access for an elderly or disabled person
- Work to adapt housing to loss of autonomy or disability, under conditions

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Quels travaux d'accessibilité donnent droit à un crédit d'impôt ?

Vous avez droit à un **crédit d'impôt** si vous installez dans votre domicile des équipements d'accessibilité aux **personnes handicapées ou âgées**.

Le crédit d'impôt **couvre 25 % des dépenses**, dans la limite (sur 5 ans) de 5 000 € pour une personne seule et de 10 000 € pour un couple.

1^{er} CAS : vous êtes une personne âgée ou en situation de handicap (ou en avez la charge)

Exemples de travaux ouvrant droit au crédit d'impôt



- Bac à douche extra-plat et porte de douche
- W.-C. avec système lavant et séchant



Chambre

- Détecteur de mouvements, de signalisation ou d'alerte
- Revêtements de sol antidérapants



Espaces de circulation

- Portes ou fenêtres adaptées
- Garde-corps



Cuisine

Dispositifs de commande des installations électriques, d'eau, de gaz et de chauffage

2^e CAS : Aucun membre de votre foyer n'est une personne âgée ou en situation de handicap

Exemples de travaux ouvrant droit au crédit d'impôt



Salle de bain

- Siège de douche mural
- Barres de maintien ou d'appui



Chambre

- Mobilier à hauteur réglable
- Poignées ou barres de tirage de porte adaptées



Espaces de circulation

- Élévateur vertical
- Rampes fixes



Cuisine

Évier à hauteur réglable

À noter

Les équipements doivent être fournis et installés par une même entreprise.

Les travaux doivent être facturés avant le 31 décembre 2023.

Répondez aux questions successives et les réponses s'afficheront automatiquement

Accommodation work

These facilities can be settled by owners, tenants or occupants free of charge.

The taxpayer or a member of the tax household must meet one of the following conditions:

- Have a disability pension of at least 40% (military or accident at work)
- Have a mobility card (<https://www.service-public.fr/particuliers/vosdroits/F34049?lang=en>) (labelled disability, priority or parking for disabled persons)
- Suffering from loss of autonomy entitling Custom Autonomy Allocation (APA) (<https://www.service-public.fr/particuliers/vosdroits/F10009?lang=en>)



Please note : one disabled adult (<https://www.service-public.fr/particuliers/vosdroits/F2661?lang=en>) may be considered dependent on his parents and be part of their tax home.

Tax services consider accessibility equipment (non-exhaustive list):

- Extra-flat shower tray and shower doors
- WC equipped with a washing and drying system
- Control system with motion, signalling or alert detector
- Electric roller shutters
- Non-slip floor coverings
- Sliding Doors
- Adapted doors and windows
- Guard
- Closing, opening or control systems for electrical, water, gas and heating installations

Accessibility work

These facilities can be settled by owners, tenants or occupants free of charge.

You can claim the tax credit even if no member of your household is a senior or disabled person.

Tax services consider accessibility equipment (non-exhaustive list):

- Adjustable height sink and sink
- W. C. raised
- Hold or Support Bars
- Adjustable height furniture
- Adapted door handles or door drawing bars

- Vertical and tilted lift
- Fixed ramps

The work must be invoiced before 31 December 2023.

⚠ Warning : the work must be done by the same company.

How much is the tax credit?

Tax Credit Rate

25% of expenditure

Expenditure ceiling

Expenses are capped at one of the following amounts:

- €5 000 for a single person
- €10 000 for a couple subject to joint taxation

This ceiling is increased by €400 per dependant (€200 per child in alternate residence).

⚠ Warning : this ceiling is set for a period of 5 consecutive years. For example, for the year 2022, it concerns expenditure between the 1st January 2017 to December 31, 2022.

How to report?

You must report the amount of expenses you paid in 2021.

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 your expense records because the tax authority can ask you to keep them (company invoice, seller's certificate).

If the amount of the tax credit exceeds the amount of tax owing, the excess will be returned to you.

Statute and miscellaneous references

- General tax code: Articles 200c to 200c [↗](https://www.legifrance.gouv.fr/codes/id/LEGIARTI000041464488/) (<https://www.legifrance.gouv.fr/codes/id/LEGIARTI000041464488/>)
Tax credit for expenditure on personal assistance (Article 200c(A))
- General Tax Code, Annexe 4: Article 18a to 18b [↗](https://www.legifrance.gouv.fr/codes/id/LEGIARTI000036487614/) (<https://www.legifrance.gouv.fr/codes/id/LEGIARTI000036487614/>)
List of equipment specially designed for the elderly or disabled (Article 18b)
- Bofip-Taxes n°BOI-IR-RICI-290 on expenditure on assistance to persons [↗](http://bofip.impots.gouv.fr/bofip/3859-PGP) (<http://bofip.impots.gouv.fr/bofip/3859-PGP>)

Online services and forms

- Taxes: access your Home (<https://www.service-public.fr/particuliers/vosdroits/R3120?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
- 2021 Income Supplement 2020 (<https://www.service-public.fr/particuliers/vosdroits/R1282?lang=en>)
Form
- 2021 Online 2020 Income Statement (<https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en>)
Online service
- 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
- Equipment specially designed for the elderly or disabled [↗](http://bofip.impots.gouv.fr/bofip/5894-PGP.html) (<http://bofip.impots.gouv.fr/bofip/5894-PGP.html>)
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
- 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