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## Income tax: how does a mother's assistant report her income?

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

Registered maternal and family assistants may choose to report all amounts collected in the year or only their salary.

### Statement with standard abatement

You can report both your wages and the allowances received for the maintenance and accommodation of children.

In this case, you are allowed to deduct a lump sum representative of the costs incurred in the interests of children.

In most cases, this is the most favourable method of taxation.

In practice, you report the difference between the following 2 amounts:

- Total salaries and allowances (including in-kind benefits such as meal provision)
- A lump sum representative of the costs incurred in the interests of children

Return of income of a maternal assistant - Flat sum to be deducted according to the child's custody conditions

Childcare conditions	Flat sum to be deducted (per child per day)
Child held for at least 8 hours	€30.75 (3 times the hourly smic)
Child kept for at least 8 hours when the child is sick or disabled or unsuitable and entitled to a salary increase	€41.00 (4 times the hourly smic)
Child held for 24 consecutive hours	€41.00 (4 times the hourly smic)
Child held for 24 consecutive hours when the child is ill or disabled or unsuitable and is entitled to a salary increase	€51.25 (5 times the hourly smic)

If the length of time spent on duty is less than 8 hours, the lump sum amounts are reduced according to the number of hours spent on duty during the day.

The hourly sum amount to be deducted for the 2021 tax return is €10.25.

You must report the amount of your remuneration, after deducting the deduction.

You must also indicate the amount of your rebate.


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

### Pay statement only

You can choose to report only your salary, without taking into account the allowances received for the maintenance and accommodation of children.

In this case, you must choose one of the following 2 options:

- 10% flat rate
- Deduction of your actual expenses

 **Please note :** the deduction of your actual expenses may be more favourable in the year of your installation as a maternal assistant. Check with your tax centre for deductible expenses.

Who shall I contact

- [Service in charge of taxes \(treasury, tax department...\)](https://www.impots.gouv.fr/portail/contacts) [↗](https://www.impots.gouv.fr/portail/contacts) (<https://www.impots.gouv.fr/portail/contacts>)

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

#### Statute and miscellaneous references

- **General tax code: Article 80e** [↗](https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000024189561/) ([https://www.legifrance.gouv.fr/codes/article\\_lc/LEGIARTI000024189561/](https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000024189561/))  
*Specific tax arrangements for maternal and family assistants*
- **Bofip-Taxes n°BOI-RSA-CHAMP-10-20 on the taxation of the remuneration of holders of a particular status (apprentices, maternal assistants, etc.)** [↗](http://bofip.impots.gouv.fr/bofip/6376-PGP) (<http://bofip.impots.gouv.fr/bofip/6376-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
- **Calculator for 2021: 2020 income tax** (<https://www.service-public.fr/particuliers/vosdroits/R2740?lang=en>)  
Simulator

#### For more information, please contact

- **Income tax: information leaflets** [↗](https://www.impots.gouv.fr/portail/node/11603) (<https://www.impots.gouv.fr/portail/node/11603>)  
*Ministry of Finance*
  - **Mother's assistant: how to report income?** [↗](https://www.impots.gouv.fr/portail/node/4086) (<https://www.impots.gouv.fr/portail/node/4086>)  
*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](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm))  
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