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Income tax: do you have to report the earnings received during a vocational training?

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

You are paid during vocational training

Remuneration received is taxable on income and must therefore be declared (<https://www.service-public.fr/particuliers/vosdroits/F358?lang=en>).

You're not paid

Your training expenses (travel, meals, documentation...) are deductible under certain conditions, if you are an employee or job applicant registered in Pôle emploi.



Please note : you have to justify your fees.

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: Articles 79 to 81c [↗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006197199/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006197199/>)
Taxable income (Article 79)
- General tax code: Articles 82 to 84a [↗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006197201/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006197201/>)
Determination of taxable income (section 82)
- 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

- 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