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What is tax reference income?

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What's that about?

The tax reference income (RFR) is calculated by the tax services.

It shall take into account all **income of tax centre whether or not they are taxable**.

What is the reference tax revenue used for?

The tax reference income (RFR) determines whether you can benefit from certain social assistance (for example, [college scholarship](https://www.service-public.fr/particuliers/vosdroits/F984?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F984?lang=en>), [allocation of social housing](https://www.service-public.fr/particuliers/vosdroits/N31802?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/N31802?lang=en>)).

It is also used for certain tax benefits.

It is used, for example, for local tax exemptions, particularly for [property tax](https://www.service-public.fr/particuliers/vosdroits/F59?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F59?lang=en>).

Please note : in general, the RFR that appears in your last tax notice is used. For example, the RFR 2021 (based on your 2020 income) for the allocation of social housing in 2022.

Where to find your reference tax income?

Your reference tax income is on the first page of [your last income tax notice](https://www.service-public.fr/particuliers/vosdroits/F99?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F99?lang=en>).

How is the reference tax income calculated?

The tax reference income is calculated by the administration in several steps.

The tax reference income is calculated after the following steps:

1. Calculation *gross income*, i.e. income of the year (salaries, pensions, land income...) from which some of the income is taken away discounts (for example, 10% on real wages and pensions or costs)
2. Calculation *net income*, i.e. the total gross income from which deductible expenses (e.g. alimony, retirement savings) are removed
3. Calculation *taxable income*, i.e. total net income from which special allowances (e.g. abatement for the elderly or disabled) are removed

To get **reference tax income**, the following should be added:

- Certain tax-exempt income (for example, [tips](https://www.service-public.fr/particuliers/vosdroits/F1225?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F1225?lang=en>) or remuneration of the employee seconded to the foreigner) or subject to a levy (e.g. income from movable capital)
- Certain allowances and expenses deductible from income (e.g. 40% dividend allowance)

Statute and miscellaneous references

- General tax code: Articles 1415 to 1417 [🔗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006162661/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006162661/>)

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

- **Tax Site** [↗](https://www.impots.gouv.fr/portail/) (https://www.impots.gouv.fr/portail/)
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
 - **Income tax: information leaflets** [↗](https://www.impots.gouv.fr/portail/node/11603) (https://www.impots.gouv.fr/portail/node/11603)
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