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What's the tax scale on income?

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

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.

The scale is used to calculate tax.

It has several slices according to family quotient.

IMPÔT SUR LE REVENU

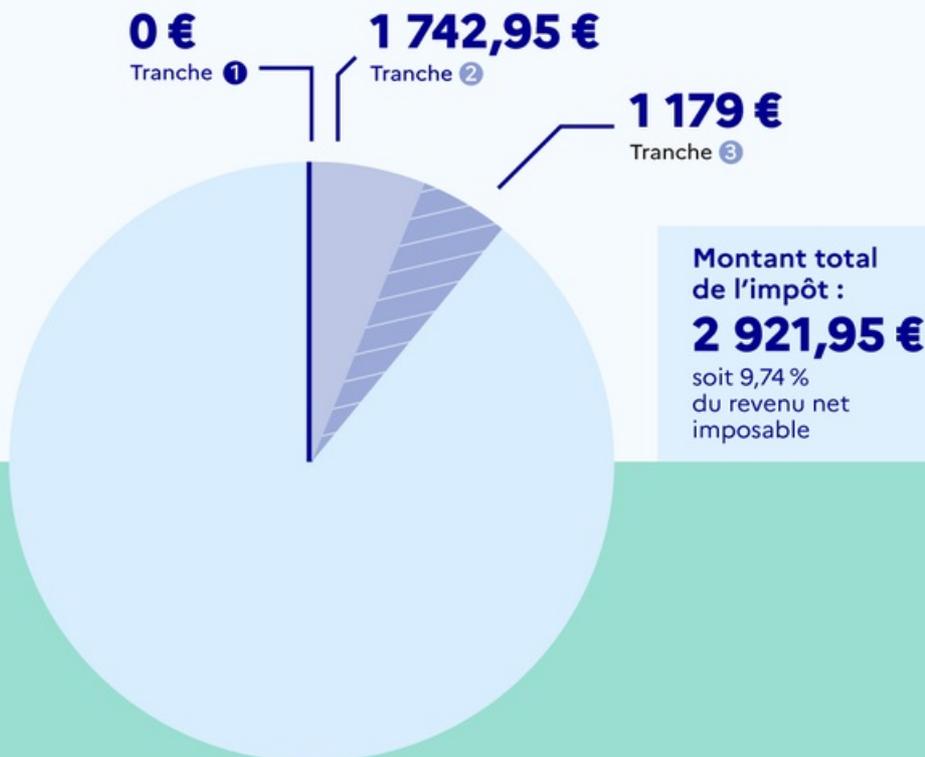
Tranches et taux d'imposition 2022

Le montant de l'impôt 2022 sur les revenus de 2021 est **calculé sur la base de tranches correspondant à des taux d'imposition** (de 0 % à 45 %)

TRANCHES



Pour un célibataire (1 part) dont le **revenu annuel net imposable est de 30 000 €**, le calcul de son impôt est le suivant :



Slices	Tax rate to be applied on the corresponding tranche (or marginal tax bracket)
Up to €10,225	0
From €10,226 to €26,070	11%
From €26,071 to €74,545	30%
From €74,546 to €160,336	41%
More than €160,336	45%

Example :

For **single** (single unit household) with taxable net income of €30,000, without any reduction or deduction.

Its family quotient is €30,000.

For the calculation of his tax:

- Up to €10,225 : 0
- From €10,226 to €26,070 : $(€26,070 - €10,225) \times 11\% = €15,845 \times 11\% = €1,742.95$
- From €26,071 to €30,000 : $(€30,000 - €26,070) \times 30\% = €3,930 \times 30\% = €1,179$

The marginal tax rate (MTR) for this single person is 30%, because its family quotient puts it in this bracket. But not all income is taxed on 30%.

Its gross tax is: $€0 + €1,742.95 + €1,179 = €2,921.95$.

This tax must then be multiplied by the number of shares in the tax household. In this example, it will be multiplied by 1 since it is a single.

Its gross tax will therefore be €2,921.95.

This taxpayer's marginal tax rate (MTR) is 30%, because its family quotient puts it in this bracket. But not all income is taxed on 30%.

Example :

For **married or married couple without children** (2 unit household) with taxable net income of €60,000.

Its family quotient is $€60,000 : 2 = €30,000$.

For the calculation of his tax:

- Up to €10,225 : 0
- From €10,226 to €26,070 : $(€26,070 - €10,225) \times 11\% = €15,845 \times 11\% = €1,742.95$
- From €26,071 to €30,000 : $(€30,000 - €26,070) \times 30\% = €3,930 \times 30\% = €1,179$

The gross tax of each member of the couple is: $€0 + €1,742.95 + €1,179 = €2,921.95$.

This tax must then be multiplied by the number of shares in the tax household. In this example, it will be multiplied by 2 since it is a married or married couple.

The couple will therefore have to pay a $€2,921.95 \times 2$ either €5,843.90.

The marginal tax rate (MTR) for this couple is 30%, because its family quotient puts it in this bracket. But not all income is taxed on 30%.

Example :

For a **married or married couple with 2 children** (3 units, 1 share for each parent and 1 half share for each child) with a taxable net income of €60,000.

Its family quotient is $€60,000 : 3 = €20,000$.

For the calculation of his tax:

- Up to €10,225 : 0
- From €10,226 to €20,000 : $(€20,000 - €10,225) \times 11\% = €9,775 \times 11\% = €1,075.25$

This tax must then be multiplied by the number of shares in the tax household. In this example, it will be multiplied by 3 since it is a married or married couple with 2 children.

The gross family tax is: €1,075.25 x 3 either €3,225.75

The marginal tax rate (MTR) for this family is 11%, because its family quotient puts it in this bracket. But not all income is taxed on 11%.

Example :

For **one isolated parent** (<https://www.service-public.fr/particuliers/vosdroits/F35120?lang=en>) **with 2 children** (2.5 units, 1 share for the parent, 1 half share for each child and 1 additional half share as a single parent) with a taxable net income of €30,000.

Its family quotient is €30,000 : 2.5 = €12 000.

- Up to €10,225 : 0
- From €10,226 to €12 000 : (€12 000 - €10,225) x 11% = €1,775 x 11% = €195.25

This tax must then be multiplied by the number of shares in the tax household. In this example, it will be multiplied by 2.5 since it is an isolated parent with 2 children.

The gross family tax is: €195.25 x 2.5 either €488.12.

The marginal tax rate (MTR) for this family is 11%, because its family quotient puts it in this bracket. But not all income is taxed on 11%.

Attention : the tax benefit is divided by two in the case of alternate residence.

▲ Warning : the scale is only one element of the **income tax calculation** (<https://www.service-public.fr/particuliers/vosdroits/F34328?lang=en>). You can estimate your tax liability.

 Calculator for 2021: 2020 income tax

Ministry of Finance

Go to
simulator 
(https://www3.impots.gouv.fr/simulateur/calcul_impot/2021/index.htm)

Statute and miscellaneous references

- General tax code: Articles 193 to 199  (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179577/>)
Calculation of income tax
- General tax code: Articles 1657 to 1659a  (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006162896/>)
Amount below which tax is not assessed (Article 1657)
- Bofip-Taxes n°BOI-IR-LIQ-20 relating to the calculation of income tax  (<http://bofip.impots.gouv.fr/bofip/2490-PGP>)

Online services and forms

- Income tax return (paper) (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>)
Form
- 2021 Online 2020 Income Statement (<https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en>)
Online service
- Taxes: access your Home (<https://www.service-public.fr/particuliers/vosdroits/R3120?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/>)
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- 2021 Practice Brochure - 2020 Income Tax Return  (https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm)
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