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## Income tax - Dependency (tax reduction)

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.


You can benefit from a tax reduction if you live in a residential care facility for elderly dependents ( Ehpad) or a long-term care facility (ex-USLD).

### What are the conditions?

To receive the tax credit, you must be welcomed into a Ehpad or a long-term care facility.

You must also be domiciled in France (<https://www.service-public.fr/particuliers/vosdroits/F62?lang=en>).

The care establishment must be in France or another Member State of European Economic Area (except Liechtenstein).

 **FYI** : you get that tax reduction regardless of your age.

### How much is the tax cut?

The tax reduction includes expenses related to dependency and accommodation.

It is based on the actual expenses incurred. Aid and allowances related to dependency or accommodation must be deducted. For example:

- Custom Autonomy Allocation (Apa) (<https://www.service-public.fr/particuliers/vosdroits/F10009?lang=en>)
- Department of Social Welfare (<https://www.service-public.fr/particuliers/vosdroits/F2444?lang=en>)
- Housing


The tax reduction is 25% expenditure incurred, up to an annual limit of €10 000 per person hosted.

The maximum tax reduction is therefore €2,500 per person hosted.


### How to report?

#### Online Declaration

You must use the following online service:

 [2021 Online 2020 Income Statement](#)

Ministry of Finance

Go to  
online service   
(<https://cfspart.impots.gouv.fr/LoginMDP>)

You must include in your return the amount of dependency expenses and lodging expenses paid per person hosted, after deducting the amount of aid received.

Enter these fees in the *Tax Reductions - Tax Credits* of the online declaration, under *Hospitality expenses in an institution for dependants*.

Keep supporting documents for 3 years if requested by the administration.

#### Paper Declaration

You must include in your return the amount of dependency expenses and lodging expenses paid per person hosted, after deducting the amount of aid received.

Enter these fees in *Hospitality expenses in an institution for dependants* in the following form:



#### 2021 Income Tax Return 2020: tax reductions and tax credits

Cerfa n° 15637 - Ministry of Finance

Other number : 2042-RICI

Go to  
form [↗](#)

(<https://www.impots.gouv.fr/portail/formulaire/2042/declaration-des-revenus>)

Keep supporting documents for 3 years if requested by the administration.

#### Statute and miscellaneous references

- General tax code: article 199n [↗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006191920/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006191920/>)  
*Tax reduction for dependency-related expenses*
- Bofip-Taxes n°BOI-IR-RICI on tax credits and reductions [↗](http://bofip.impots.gouv.fr/bofip/5955-PGP) (<http://bofip.impots.gouv.fr/bofip/5955-PGP>)
- Bofip-Taxes n°BOI-IR-RICI-140 relating to the tax reduction for expenses related to dependency [↗](http://bofip.impots.gouv.fr/bofip/526-PGP) (<http://bofip.impots.gouv.fr/bofip/526-PGP>)

#### Online services and forms

- 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
- 2021 Online 2020 Income Statement (<https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en>)  
Online service
- 2021 Income Tax Return 2020: tax reductions and tax credits (<https://www.service-public.fr/particuliers/vosdroits/R32008?lang=en>)  
Form

#### For more information, please contact

- Tax Site [↗](https://www.impots.gouv.fr/portail/) (<https://www.impots.gouv.fr/portail/>)  
*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*
- 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))  
*Ministry of Finance*
- Income tax: information leaflets [↗](https://www.impots.gouv.fr/portail/node/11603) (<https://www.impots.gouv.fr/portail/node/11603>)  
*Ministry of Finance*
- Income tax: should the APA be declared? [↗](https://www.pour-les-personnes-agees.gouv.fr/actualites/impot-sur-le-revenu-faut-il-declarer-lapa) (<https://www.pour-les-personnes-agees.gouv.fr/actualites/impot-sur-le-revenu-faut-il-declarer-lapa>)  
*National Solidarity Fund for Autonomy (CNSA)*