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## Income tax: should employer gifts be reported?

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

### Gift received in 2021

No, provided that this gift meets the following 2 conditions:


- Available for a particular event (e.g. the birth of a child)
- Not directly related to your business

The gift may take one of the following forms:

- Gift in nature
- Gift Certificate
- Purchase Order

Gift value received per event must not exceed €171.

Exceptionally, the maximum shall be €250 for coupons issued by 31 January 2022.

 **Please note :** for Christmas, the exemption limit applies per employee and per child.

### Gift received in 2022


No, provided that this gift meets the following 2 conditions:

- Available for a particular event (e.g. the birth of a child)
- Not directly related to your business


The gift may take one of the following forms:

- Gift in nature
- Gift Certificate
- Purchase Order

Gift value received per event must not exceed €171.

 **Please note :** for Christmas, the exemption limit applies per employee and per child.

### Statute and miscellaneous references

- Bofip-Taxes n°BOI-RSA-CHAMP-20-30-10-10 on taxable ancillary income (allowances, allowances, bonuses) of employees in the private sector   
(<http://bofip.impots.gouv.fr/bofip/5605-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

- 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