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Income tax: are overtime imposed?

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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 overtime (<https://www.service-public.fr/particuliers/vosdroits/F2617?lang=en>) are to be reported.

Overtime is exempt from income tax up to €5 000 per year.

Overtime beyond this limit is subject to tax.

Exempt overtime is now pre-filled on your return. If you have multiple employers and exceed the limit, you must report the surplus with your salaries.

 **Please note** : If the amounts are not pre-filled, you must enter them (line Exempt Overtime).

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: Article 81c [↗](https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000041822851/) (https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000041822851/)
- Bofip-Taxes n°BOI-RSA-CHAMP on overtime exemption [↗](http://bofip.impots.gouv.fr/bofip/3858-PGP) (<http://bofip.impots.gouv.fr/bofip/3858-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