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Income Tax - Dependent Child

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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.

Your minor children are considered to be your dependants. However, in certain situations, specific rules apply. For example, if your child reaches the age of majority during the year or you have separated.


General case

A child under the age of 18 is supported by his parents.

For the 2022 2021 income tax return, if your child was born in 2003 or later, it will be considered dependent.

Each dependent child is entitled to an increase in the number of family quotient shares, thus reducing your tax.

Child	Number of shares of family quotient per child
	Number of additional shares
1 st child	1/2 share
2 ^e child	1/2 additional share
From 3 ^e child	1 additional share per child

 **Please note :** when the burden of a child is shared equally between the two concubine parents, each can benefit from half the share increase (as with a child in alternate care).

If the minor child has own income, you must add it to your income. Your children are then always considered to be in your care.

Child reporting personal income

If your minor child has personal income, you can claim a separate tax.

Your child must have personal income from his or her own work or personal property.

When you request a separate tax, the child ceases to be considered dependent.

The separate tax claim must be on free paper attached to your [tax return \(https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en).

Your child must self-report income.

 **FYI :** once claimed, the separate tax covers the entire year.

2021 for children

A young person who reaches the age of majority in the tax year can remain dependent on you or make his or her own return.

The child remains dependent

You can still count your dependent child as a minor child. You can benefit from a share increase for the whole year.


You must add to your income those your child has disposed of of 1st January on the date of his majority.

The young person must file his own return for his income from the date of his majority until December 31.


Child is attached to your tax home

Your child can ask for [linking to your tax home \(https://www.service-public.fr/particuliers/vosdroits/F3085?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F3085?lang=en) for the whole year. He must write this application on free paper and sign it. He has no personal statement to subscribe to.

You must declare your dependent child on your [tax return \(https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en) and report your child's income for the full year. **You can benefit from the increase in the family quotient .**

 2021 Online 2020 Income Statement

Ministry of Finance

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

The child is attached to the other parent's tax home

You cannot benefit from the increase in the family quotient.

If you pay [maintenance \(https://www.service-public.fr/particuliers/vosdroits/F2?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F2?lang=en) you can deduct it from your taxable income.

It should be included in the other parent's reported income.

The child makes his or her own declaration

Your child should indicate the income they received from their child [own tax return \(https://www.service-public.fr/particuliers/vosdroits/F369?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F369?lang=en).

You can no longer benefit from the family quotient increase.


If you pay him [maintenance \(https://www.service-public.fr/particuliers/vosdroits/F2?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F2?lang=en), you can deduct it from your taxable income and he will have to include it in his own income.

Parents taxed separately

Répondez aux questions successives et les réponses s'afficheront automatiquement


Free Union

In case of a free union, the child can be counted by one of the 2 parents. You must report your dependent child on your tax return.






 **Please note :** when the burden of a child is shared equally between the two concubine parents, each can benefit from half the share increase (as with a child in alternate care).

Separation or divorce

In the event of separation or divorce, the child shall be counted at the expense of the parent where he or she ordinarily resides and who shall be responsible for the maintenance and education of the child.

 **FYI :** in the case of the child's alternate residence with either parent, the share of the family quotient shall be shared equally between the 2.

Statute and miscellaneous references

- General tax code: Articles 4A to 8d  (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179569/>)
Taxable Persons
- General tax code: Articles 193 to 199  (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179577/>)
Dependent children (Article 196)
- Bofip-Taxes No. BOI-IR-LIQ-10-10-10 on dependent children  (<http://bofip.impots.gouv.fr/bofip/2177-PGP>)
- Bofip-Taxes n°BOI-IR-LIQ-10-10-20 for dependent adult children  (<http://bofip.impots.gouv.fr/bofip/2175-PGP>)
- Bofip-Taxes n°BOI-IR-LIQ-10-10 relating to the taking into account of the situation and family expenses for income tax  (<https://bofip.impots.gouv.fr/node/3647>)

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

- **Birth, adoption** [↗](https://www.impots.gouv.fr/portail/particulier/naissance-adoption) (<https://www.impots.gouv.fr/portail/particulier/naissance-adoption>)
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 - **I have new dependants** [↗](https://www.impots.gouv.fr/portail/node/4163) (<https://www.impots.gouv.fr/portail/node/4163>)
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