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## Income Tax - Single Person Family Quotient

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Additional cases ? [Family Quotient of a single parent with at least 1 child \(https://www.service-public.fr/particuliers/vosdroits/F35120\)](https://www.service-public.fr/particuliers/vosdroits/F35120) / [Widow's family allowance \(https://www.service-public.fr/particuliers/vosdroits/F35127\)](https://www.service-public.fr/particuliers/vosdroits/F35127) / [Family Quotient of a Concubated Person \(https://www.service-public.fr/particuliers/vosdroits/F34088\)](https://www.service-public.fr/particuliers/vosdroits/F34088)

### 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're single

You are entitled to 1 share of family quotient. However, in some situations, you can benefit from share increase.

Répondez aux questions successives et les réponses s'afficheront automatiquement

You raised a child alone for 5 years

You get an extra half share if you meet the following 3 conditions:

1. You lived alone on the 1<sup>st</sup> January 2021 without any dependants
2. You are in one of the following 3 situations:
  - You have one or more adult children not attached to your tax centre (or minors subject to personal taxation).
  - You adopted a child who did not die until you reached the age of 16.  
In case of adoption after the age of 10, you must have counted him as a dependent child collected since the age of 10.
  - You had a child (or several) who died after the age of 16 or as a result of war.
3. You have had the sole or principal charge of this child (or more) for at least 5 years during which you lived alone.

The tax benefit is limited to €951 for the additional half share granted.

You are invalid

You get an extra half share if you are in one of the following 2 situations:

- You have an inclusive mobility card with a disability
- You receive a pension (military or accident of work) for a disability of at least 40%

Where the €1,592 shall be achieved for the additional half share granted, a further reduction of €1,587 is applied.

The tax benefit is therefore limited to €3,179.

You're a veteran

You get an extra half share if you meet the following 2 conditions:

- You are over 74 years of age as of December 31, 2021
- You have the veteran's card or receive a disability or war victim military pension

Where the €1,592 shall be achieved for the additional half share granted, a further reduction of €1,587 is applied.

The tax benefit is therefore limited to €3,179.

### You are divorced/separated

You are entitled to 1 share of family quotient. However, in certain situations, you can benefit from a surcharge.

Répondez aux questions successives et les réponses s'afficheront automatiquement

You raised a child alone for 5 years

You get an extra half share if you meet the following 3 conditions:

1. You lived alone on the 1<sup>st</sup> January 2021 without any dependants
2. You are in one of the following 3 situations:
  - You have one or more adult children not attached to your tax centre (or minors subject to personal taxation).
  - You adopted a child who did not die until you reached the age of 16.  
In case of adoption after the age of 10, you must have counted him as a dependent child collected since the age of 10.
  - You had a child (or several) who died after the age of 16 or as a result of war.
3. You have had the sole or principal charge of this child (or more) for at least 5 years during which you lived alone.

The tax benefit is limited to €951 for the additional half share granted.

You are invalid

You get an extra half share if you are in one of the following 2 situations:

- You have an inclusive mobility card with a disability
- You receive a pension (military or accident of work) for a disability of at least 40%

Where the €1,592 shall be achieved for the additional half share granted, a further reduction of €1,587 is applied.

The tax benefit is therefore limited to €3,179.

You're a veteran

You get an extra half share if you meet the following 2 conditions:

- You are over 74 years of age as of December 31, 2021
- You have a war veteran's card or a disability or war victim military pension

Where the €1,592 shall be achieved for the additional half share granted, a further reduction of €1,587 is applied.

The tax benefit is therefore limited to €3,179.

#### Statute and miscellaneous references

- General tax code: Articles 193 to 199 [↗ \(https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179577/\)](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179577/)  
*Family quota (Article 194), situations giving rise to an increase in family quota shares (Articles 195 to 196B), ceiling on the effects of the family quota (Article 197)*
- Bofip-Taxes n°BOI-IR-LIQ-10-20 relating to the calculation of the family quotient [↗ \(http://bofip.impots.gouv.fr/bofip/2235-PGP\)](http://bofip.impots.gouv.fr/bofip/2235-PGP)
- Bofip-Taxes n°BOI-IR-LIQ-10-20-20 relating to increases in the family quotient [↗ \(https://bofip.impots.gouv.fr/bofip/2234-PGP.html/identifiant%3DBOI-IR-LIQ-10-20-20-20140331\)](https://bofip.impots.gouv.fr/bofip/2234-PGP.html/identifiant%3DBOI-IR-LIQ-10-20-20-20140331)
- Bofip-Taxes n°BOI-IR-LIQ-20-20-20 on the capping of the effects of the family quotient [↗ \(https://bofip.impots.gouv.fr/node/4250\)](https://bofip.impots.gouv.fr/node/4250)  
*Example of application of the capping mechanism*
- Bofip-Taxes n°BOI-IR-LIQ-10-10 relating to the taking into account of the situation and family expenses for income tax [↗ \(https://bofip.impots.gouv.fr/node/3647\)](https://bofip.impots.gouv.fr/node/3647)

#### Online services and forms

- Taxes: access your Home  [\(https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en)  
Online service
- 2021 Online 2020 Income Statement  [\(https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en)  
Online service
- Income tax return (paper)  [\(https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en)  
Form
- Calculator for 2021: 2020 income tax  [\(https://www.service-public.fr/particuliers/vosdroits/R2740?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R2740?lang=en)  
Simulator

#### For more information, please contact

- 2021 Practice Brochure - 2020 Income Tax Return [↗ \(https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/jir\\_2021/accueil.htm\)](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/jir_2021/accueil.htm)  
*Ministry of Finance*