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## Income Tax - Family Quotient of Married or Paid Couples

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Additional cases ? [Single person's family quota \(https://www.service-public.fr/particuliers/vosdroits/F2702\)](https://www.service-public.fr/particuliers/vosdroits/F2702)

### 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.

A married or married couple subject to common taxation is entitled to 2 family quotient shares. Dependants (child, disabled person) are entitled to additional shares. The same is true in some situations (veteran, disability). However, a capping mechanism may limit the tax reduction associated with the application of the family quotient.

### What is the family quotient for dependants?

If you are a married or married couple subject to common taxation, you are entitled to 2 shares of family quotient.

You are entitled to a share increase if you have dependent children (minor or single major):

- 1 half share for each of the first 2 dependent children
- 1 whole from 3<sup>e</sup>

Number of shares of family quotient for a couple subject to joint declaration

Number of children	Number of shares
0	2
1	2.5
2	3
3	4
4	5
Per additional child	1

Your share count changes in the following situations:

Répondez aux questions successives et les réponses s'afficheront automatiquement

#### Child in alternate care

In the case of a dependent child residing alternately at the home of each parent (in the case of separation or divorce), the benefit of family quotient child-related is divided between the 2 parents.

Number of shares of family quotient for children in alternative care

Number of children in alternate care	Number of shares
1	0.25
2	0.5
3	1
Per child in additional alternate care	0.5

Invalid

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

- Included mobility card with the *invalidity*
- Pension (military or work-related accident) for at least 40%

If you meet all 2 conditions, you get an extra share.

You are also entitled to a half share increase for each dependant who has Mobility Inclusion card (CMI) marked "invalidity" (<https://www.service-public.fr/particuliers/vosdroits/F34049?lang=en>). This could be your child or any other person, under certain conditions.

Veteran

You get an extra half share if one of you meets the following 2 conditions:

- Over 74 years old at 31 December 2021
- War veteran's card or disability or war victim's pension

If you meet all 2 of these conditions, the advantage remains limited to an additional half share for the couple.

This half is not available if you or your spouse also receive the additional half for disability.

## What is the ceiling on the family quota applied?

The "permitted" tax reduction, e.g. by the arrival of a child, is capped. It may not exceed a fixed amount (ceiling).

### General case

The tax reduction related to family quotient is limited to:

- €1,592 for each additional half share
- €796 for each additional quarter share

The additional half is added to your first 2 shares if you are married or married and subject to common taxation.

#### Example :

1. A couple reports taxable net income of €63,000.

Its family quotient will be €31,500 (€63,000 ÷ 2).

For the calculation of his tax:

- Up to €10,225 : €0
- From €10,226 to €26,070 : ( €26,070 - €10,226) 11% = €15,844 × 11% = €1,742.84
- From €26,071 to €31,500 : ( €31,500 - €26,071) × 30% = €5,429 × 30% = €1,628.70.

The gross tax is: €0 + €1,742.84 + €1,628.70 = €3,371.54.

This tax must then be multiplied by the number of shares in the tax household. In this example, it will be multiplied by 2 since it is a couple.

Its gross tax will therefore be €6,743.08 rounded to €6,743.

2. The same couple has a child, the number of tax shares increases to 2.5.

Its family quotient will be €25,200(€63,000/2,5).

For the calculation of his tax:

- Up to €10,225 : €0
- From €10,226 to €25,200 : (€25,200 - €10,226) 11% = €14,974 × 11% = €1,647.14

The gross tax is: €1,647.14, multiplied by the number of shares in the tax household, i.e. 2,5.

Its gross tax on the couple should therefore be €4,117.85 (€1,647.14 × 2,5), rounded to €4,117.

The child will have "reduced" the taxation of €2,626, difference between €6,743 to pay if they did not have a child and €4,117 with this one.

However, this value is greater than €1,034 the capping of the family quotient €1,592 (€2,754 - €1,592).  
The couple's gross tax will therefore be €5,151 (€4,117 + €1,034).

#### Veteran

If the €1,592 is reached for the additional half share, a further reduction of €1,587 is applied.

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

#### Invalid

If the €1,592 is reached for the additional half share, a further reduction of €1,587 is applied.

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

To find out if you are affected by the cap, the tax department compares the results of the following 2 calculations:

1. Tax calculated on 2 shares, reduced by the amount of the ceiling corresponding to family quotient
2. Tax calculated on your actual shares (based on your situation and your family expenses)

If 2<sup>nd</sup> result is less than 1<sup>to</sup>, the ceiling shall apply. The amount of tax owing is 1<sup>to</sup> result.

### How to report?

If your family status changed in 2021, you must complete or amend the pre-completed tax return.

You can choose the situation that is most advantageous for you:

- Your location on 1<sup>to</sup> January of the taxation year
- Your status as of December 31 of the taxation year

To complete or verify your pre-completed joint return, you can review the following documents:

- [Explanatory notes \(on the tax return and on the cap on the effects of the family quotient\)](https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en) (https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en)
- [Practical Brochure of Income Tax](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)

### Statute and miscellaneous references

- General tax code: Articles 193 to 199 (https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179577)  
*Family quota (Article 194), situations giving rise to an increase in shares (Articles 195 to 196B), ceiling (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)
- 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)
- Bofip-Taxes n°BOI-IR-LIQ-10-20-20 on the capping of the effects of the family quotient (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)

### 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)  
*Ministry of Finance*