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## Who should pay the exceptional contribution on high incomes?

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

The exceptional contribution is in addition to the income tax.

It concerns high income taxpayers.

You must pay for it if your tax centre is subject to income tax **and** your **tax reference income (RFR)** (<https://www.service-public.fr/particuliers/vosdroits/F13216?lang=en>) exceeds:

- €250 000 if you are single, widowed, separated or divorced
- €500 000 if you are married or married, subject to common taxation

These tax thresholds do not increase for dependants.

Outstanding contribution on high incomes: rate applicable by reference tax income and family status

Reference Tax Revenue Fraction	Rate for single person	Rate for a couple subject to common taxation
Up to €250 000	0	0
Between €250,001 and €500 000	3%	0
Between €500,001 and €1 000 000	4%	3%
More than €1 000 000	4%	4%

*Example :*

1. For a single person with a reference tax income €400 000, the exceptional contribution shall be:

$$(\text{€}400\,000 - \text{€}250\,000) \times 3\% = \text{€}4,500.$$


2. For a single person with a reference tax income €550 000, the exceptional contribution shall be:

$$[(\text{€}500\,000 - \text{€}250\,000) \times 3\%] + [(\text{€}550\,000 - \text{€}500\,000) \times 4\%] = \text{€}9,500.$$

If you receive revenues considered exceptional because of their amount, a smoothing system (also called *quotient mechanism*) can apply to reduce your tax.

To qualify, you must apply to your public finance centre.

Who shall I contact


- [Service in charge of taxes \(treasury, tax department...\)](https://www.impots.gouv.fr/portail/contacts)  (<https://www.impots.gouv.fr/portail/contacts>)

If your family situation changes (Civil partnerships, marriage, separation, divorce or death), special rules apply.

The amount of the exceptional contribution on high incomes is indicated on [income tax notice](https://www.service-public.fr/particuliers/vosdroits/F99?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F99?lang=en>).

Sound recovery it is the same as income tax.

### Statute and miscellaneous references

- General tax code: article 223e  (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000025049019/>)  
*Outstanding contribution on high incomes*
- Bofip-Taxes n°BOI-IR-CHR-20170711 on the exceptional contribution on high income  (<http://bofip.impots.gouv.fr/bofip/7804-PGP>)

## Online services and forms

- **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
- **2021 Online 2020 Income Statement** (<https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en>)  
Online service
- **Online tax payment** (<https://www.service-public.fr/particuliers/vosdroits/R2771?lang=en>)  
Online service
- **Income tax return (paper)** (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>)  
Form

## For more information, please contact

- **Tax Site** [↗](https://www.impots.gouv.fr/portail/) (<https://www.impots.gouv.fr/portail/>)  
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  - **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](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm))  
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  - **Income tax: information leaflets** [↗](https://www.impots.gouv.fr/portail/node/11603) (<https://www.impots.gouv.fr/portail/node/11603>)  
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