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How does the Solidarity Contribution for Autonomy (Casa) apply?

Verified 10 February 2022 - Legal and Administrative Information Directorate (Prime Minister)

The Casa serves to finance the loss of autonomy of the elderly and disabled. It is levied on the amount of certain old-age and invalidity benefits paid to persons domiciled in France.

The Casa is charged at **0,30%** on the following gross revenues:

- Pensions
- Disability pensions
- Early retirement allowances

However, you are exempt from Casa in 2022 if your 2020 tax reference income is below certain caps:

Metropole

2022 exemption for Casa (mainland)

Family Quotation	Exemption threshold if the GSC applies to the reduced rate of 3.8%
1	€14,944
1.5 share	€18,934
2 Shares	€22,924
Per additional half share	€3,990
Per additional quarter share	€1,995

Guadeloupe, Martinique, Reunion

Exemption from Casa in 2022 (Guadeloupe, Martinique, Reunion)

Family Quotation	Exemption threshold if the GSC applies to the reduced rate of 3.8%
1	€16,349
1.5 share	€20,736
2 Shares	€24,726
Per additional half share	€3,990
Per additional quarter share	€1,995

Guyana

Exemption from Casa in 2022 (Guadeloupe, Martinique, Reunion)

Family Quotation	Exemption threshold if the GSC applies to the reduced rate of 3.8%
1	€21,713
1.5 share	€17,125
2 Shares	€25,703
Per additional half share	€3,990
Per additional quarter share	€1,995

Please note

subject to the contribution as capital income([https://www.service-public.fr/particuliers/vosdroits/F2329?](https://www.service-public.fr/particuliers/vosdroits/F2329?lang=en)
Revenues already lang=en)

are not affected

by the Casa. For example, annuities Perco.

Statute and miscellaneous references

- Code of Social Action and Families: Articles L14-10-1 to L14-10-10
(<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006157576/>)
Casa: base, rates, exemptions (Article L14-10-4)
- Social Security Code: Article L136-8 (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006173099/>)
- CNAV Circular No. 2021-35 of 21 December 2021 on the conditions for subjecting and exempting CSG, CRDS and Casa as of 1 January 2022 (PDF)
(https://www.legislation.cnav.fr/Documents/circulaire_cnav_2021_35_21122021.pdf)

Additional topics

- CSG and CRDS on Business and Alternative Revenues ([https://www.service-public.fr/particuliers/vosdroits/F2971?](https://www.service-public.fr/particuliers/vosdroits/F2971?lang=en)
lang=en)
Service-Public.fr
- Social Security Public Service Portal (<https://www.securite-sociale.fr/accueil>)
Ministry of Social Affairs
- Social Security Pension Insurance Site (<https://www.lassuranceretraite.fr/portail-info/accueil>)
Pension Insurance - Social Security Retirement