



This page has been automatically translated. Please refer to the page in French if needed.

Income tax: should social assistance be declared?

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

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.

Social aid

The following aids are **fully exempt** :

- Active Solidarity Income (RSA)
- Activity Award
- Family benefits
- Disability-related benefits
- Housing allowances
- Exceptional end-of-year aid to recipients of certain social benefits ('Christmas bonus')

You don't have to declare them.

Aid paid by the employer

The exemption is **limited**. You must report the amount that exceeds a limit.

Income Tax Exemption Limits

Benefits	Exemption limit
Restaurant titles	Within €5.55 in 2021
Holiday vouchers	Within €1,554.58
Transportation costs for the commute (public transport or public bicycle rental)	Within 50% fees
Sustainable mobility package (bicycle...) and personal vehicle use fee (fuel or power supply for electric vehicles) for the commute	Within €500 (including €200 maximum for fuel costs)
Support for fuel or power costs incurred for commuting distance of at least 30 km (or whatever the distance for carpooling drivers) by a territorial authority, a EPCI or Pôle emploi	€240 in 2021 (€310 in 2022).
Financial assistance for the payment of personal assistance services, paid directly or by pre-funded universal service employment check (Uesc)	Within €1,830 per year

Statute and miscellaneous references

- General tax code: Articles 79 to 81c [🔗 \(https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006197199/\)](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006197199/)
Rule 81
- Bofip-Taxes n°BOI-RSA-CHAMP-20-50 relating to exempt income [🔗 \(https://bofip.impots.gouv.fr/bofip/5633-PGP.html/identifiant=BOI-RSA-CHAMP-20-50-20200710\)](https://bofip.impots.gouv.fr/bofip/5633-PGP.html/identifiant=BOI-RSA-CHAMP-20-50-20200710)
- Bofip-Taxes n°BOI-RSA-CHAMP-20-50-30 relating to exempt income (social exemptions) [🔗 \(https://bofip.impots.gouv.fr/bofip/2441-PGP.html/identifiant=BOI-RSA-CHAMP-20-50-30-20200626\)](https://bofip.impots.gouv.fr/bofip/2441-PGP.html/identifiant=BOI-RSA-CHAMP-20-50-30-20200626)
- Labour Code: items R3261-1 to R3261-16 [🔗 \(https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006072050/LEGISCTA000018487476/\)](https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006072050/LEGISCTA000018487476/)

Online services and forms

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

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