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Income Tax - Reporting Disability Amounts

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.

Pensions, annuities and benefits paid as a result of disability are subject to income tax. However, some income is exempt.

Disability pension paid by a pension fund or pension fund

You must report the pension paid by a pension or pension organisation under collective and compulsory contracts.

The tax authority automatically applies a abasement of 10% on the total amount of pensions declared.

The amount of the allowance shall be in the following range:

- Minimum: €400 per pensioner
- Maximum: €3,912 by tax centre

The 2021 reporting period of the revenues has ended. The 2022 income tax return for the year 2021 will take place in April 2022.

 **Please note :** you have to self-report the pensions of dependants or dependants because these amounts are never pre-filled.

Disability pension paid by Social Security

You must report the pension paid by Social Security following an accident or illness.

The invalidity pension paid by the Social Security which does not exceed €3,527.63 per year is not to be reported if the beneficiary's resources do not exceed €10,881.75 per year for a single person €16,893.94 a year for a couple.

The tax authority automatically applies a abasement of 10% on the total amount of pensions declared.

The amount of the allowance shall be in the following range:

- Minimum: €400 per pensioner
- Maximum: €3,912 by tax centre

The 2021 reporting period of the revenues has ended. The 2022 income tax return for the year 2021 will take place in April 2022.

 **Please note :** you have to self-report the pensions of dependants or dependants because these amounts are never pre-filled.

Military invalidity or war victim pension

Military invalidity pensions and pensions paid to civilian war victims (including as a result of acts of terrorism) are exempt. This is also the case for supplementary allowances to these pensions (temporary allowance for the disabled, etc.).

Third-Party Assistance Boost (MTP)

The third-party assistance mark-up (MTP) (<https://www.service-public.fr/particuliers/vosdroits/F31434?lang=en>) is exempt.

Life annuity due to disability

You must declare life annuities received as a result of a disability, be it annuities free or for consideration.

The tax authority automatically applies a abasement of 10% on the total amount of pensions declared.

The amount of the allowance shall be in the following range:

- Minimum: €400 per pensioner
- Maximum: €3,912 by tax centre

Life annuities for consideration are subject to income tax for a fraction of their amount (<https://www.service-public.fr/particuliers/vosdroits/F3173?lang=en>).

The 2021 reporting period of the revenues has ended. The 2022 income tax return for the year 2021 will take place in April 2022.

 **Please note** : you have to self-report the pensions of dependants or dependants because these amounts are never pre-filled.

Life annuity for damages

The life annuity paid for damages following a judicial conviction for compensation for very serious personal injury is exempt.

Compensation for victims of asbestos

Compensation paid to asbestos victims by the Asbestos Victims Compensation Fund or by court order is exempt.

Income paid to a victim of accident at work or occupational disease

Benefit paid

This benefit is exempt.

Temporary allowance

50% the temporary allowance paid to victims of accidents at work or occupational diseases shall be exempt.

Life annuity

The annuity is exempt.

Allowance for disabled adults (AAH)

The allowance for disabled adults is exempt.

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/>)
Taxable Pensions (Section 79) - Exempt Amounts (Section 81)
- General tax code: Articles 156 to 163w [↗](https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069577/LEGISCTA000006191588/) (https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069577/LEGISCTA000006191588/)
10 % reduction (Article 15B)
- Bofip-Taxes n°BOI-RSA-PENS-10-10-20 relating to taxable invalidity pensions [↗](http://bofip.impots.gouv.fr/bofip/363-PGP) (<http://bofip.impots.gouv.fr/bofip/363-PGP>)
- Bofip-Taxes No. BOI-RSA-PENS-20-20 relating to exempt disability pensions [↗](http://bofip.impots.gouv.fr/bofip/370-PGP.html) (<http://bofip.impots.gouv.fr/bofip/370-PGP.html>)
- Bofip-Taxes n°BOI-RSA-PENS-20-20-10 on the exemption of military invalidity pensions and war victims [↗](http://bofip.impots.gouv.fr/bofip/371-PGP.html) (<http://bofip.impots.gouv.fr/bofip/371-PGP.html>)

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

- Tax Site [↗](https://www.impots.gouv.fr/portail/) (<https://www.impots.gouv.fr/portail/>)
Ministry of Finance
- 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)
Ministry of Finance
- Income tax: information leaflets [↗](https://www.impots.gouv.fr/portail/node/11603) (<https://www.impots.gouv.fr/portail/node/11603>)
Ministry of Finance