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Income Tax - Family Quotient of a Conjugated Person

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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.

If you live together, you file your own tax return. You are entitled to a family quotient. Dependants (child, disabled person) and certain situations (veteran, disability) are entitled to additional shares. However, a capping mechanism may limit the tax reduction associated with the application of the family quotient.

General case

You are entitled to 1 share of family quotient.

You are entitled to share increase if you have a dependent child (or more), minor or unmarried major:

Number of shares of family quotient according to family situation

Child(s)	Number of shares	Cap
0	1	-
1	1.5	€1,592
2	2	€3,184
3	3	€4,776
4	4	€6,368
Per additional child	1	+ €1,592

 **Please note :** if the child is in alternative care, the cap will be reduced by half for each parent, thus by €796 per child.

You are also entitled to a half share increase for each dependant who has the mobility inclusion card marked "disability". This is your child or any other person, under certain conditions.

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

- Tax calculated based on your family quotient real, by keeping the number of shares corresponding to your situation (single, widowed, etc.) and your family responsibilities
- Tax calculated on 1 share. The amount thus obtained shall then be reduced by the amount of the ceiling corresponding to all increases in the family quotient.

If 1st result is less than 2nd, the cap shall apply and the amount of tax shall be 2nd result.

You are disabled or a veteran

You are entitled to 1.5 shares of family quotient if you are in one of the following 3 situations:

- You have an inclusive mobility card marked *invalidity*
- You receive a pension (military or accident of work) for a disability of at least 40%

- ▶ You are over 74 years of age as of December 31, 2021 and have the Veteran's Card or receive a disability or war victim military pension

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

Number of shares of family quotient according to family situation

Number of children	Number of shares	Cap
0	1.5	-
1	2	€3,179
2	2.5	€6,358
3	3.5	€9,537
4	4.5	€12,716
Per additional child	1	+ €3,179

⚠ Warning : these family quotient shares apply if you have the charge **exclusive or main** dependants.

You are also entitled to a half share increase for each dependant who has the mobility inclusion card marked "disability". This is your child or any other person, under certain conditions.

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 1 share, 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 2nd result is less than 1^{to}, the ceiling shall apply. The amount of tax owing is 1^{to} result.

Statute and miscellaneous references

- General tax code: Articles 193 to 199 [↗ \(https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179577/\)](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179577/)
Family quota (Article 194), situations giving rise to an increase in family quota shares (Articles 195 to 196B), ceiling on the effects of the family quota (Article 197)
- Bofip-Taxes n°BOI-IR-LIQ-10-20 relating to the calculation of the family quotient [↗ \(http://bofip.impots.gouv.fr/bofip/2235-PGP\)](http://bofip.impots.gouv.fr/bofip/2235-PGP)
- Bofip-Taxes n°BOI-IR-LIQ-10-20-20 relating to increases in the family quotient [↗ \(https://bofip.impots.gouv.fr/bofip/2234-PGP.html/identifiant%3DBOI-IR-LIQ-10-20-20-20140331\)](https://bofip.impots.gouv.fr/bofip/2234-PGP.html/identifiant%3DBOI-IR-LIQ-10-20-20-20140331)
- Bofip-Taxes n°BOI-IR-LIQ-20-20-20 on the capping of the effects of the family quotient [↗ \(https://bofip.impots.gouv.fr/node/4250\)](https://bofip.impots.gouv.fr/node/4250)
The article gives an example of the 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 [↗ \(https://bofip.impots.gouv.fr/node/3647\)](https://bofip.impots.gouv.fr/node/3647)

Online services and forms

- Taxes: access your Home [\(https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R3120?lang=en)
Online service
- 2021 Online 2020 Income Statement [\(https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en)
Online service
- Income tax return (paper) [\(https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en)
Form
- Calculator for 2021: 2020 income tax [\(https://www.service-public.fr/particuliers/vosdroits/R2740?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R2740?lang=en)
Simulator

For more information, please contact

- 2021 Practice Brochure - 2020 Income Tax Return [↗ \(https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm\)](https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm)
Ministry of Finance