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Income tax - Rental income from a conventional dwelling Anah

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

i Tenant resource ceiling and rent ceiling in 2022

The rent ceilings for a rental investment made in 2022 are not yet known.

The resource ceilings applicable in 2022 for an intermediate rent agreement are not yet known.

This page will be updated when these amounts are published.

The "Rent Affordable" / "Cosse" device allows you to benefit from a tax advantage if you rent a house in certain areas. You must sign an agreement with Anah (). If your agreement request is registered before 1st March 2022, you get a deduction from your property income. If it is registered from 1st March 2022, you get a tax reduction.

Anah Agreement Application Registered Before March 2022

What's that about?

The *Rent Affordable* allows you to claim a deduction from your property income.

To qualify, you must **imperative** have signed [agreement with the National Agency for Habitat Improvement \(Anah\)](https://www.service-public.fr/particuliers/vosdroits/F1351?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F1351?lang=en>) for the accommodation rented.

The amount of the deduction varies according to the following:

- Type of agreement (with or without works, rent practised)
- Housing location

This tax deduction cannot be combined with another tax incentive scheme (for example, [Duflot/Pinel tax reduction](https://www.service-public.fr/particuliers/vosdroits/F31151?lang=en)) (<https://www.service-public.fr/particuliers/vosdroits/F31151?lang=en>).

It does not apply to buildings classified or listed as historical monuments or having received the label issued by the Heritage Foundation.

What are the conditions laid down by the agreement signed with Anah?

The agreement signed with the National Agency for the Improvement of Housing (Anah) must meet certain criteria related to housing, tenant and rent.

Housing

The accommodation must be rented empty and the main dwelling. They may be recent or old, with or without work.

Housing with energy class F or G is excluded from the device. One [energy performance diagnostics](https://www.service-public.fr/particuliers/vosdroits/F16096?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F16096?lang=en>) must be provided.

Rent

When signing the lease, you must set the rent [in accordance with the maximum amount](https://www.service-public.fr/particuliers/vosdroits/F2541?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F2541?lang=en>) defined by:

- Signed
- Housing location

Metropole

Rent per m² for a lease signed in 2021

Convention Type	Geographic Zoning				
	Area A	Remaining Area A	Area B1	Area B2	Area C
Rent intermediary	€11.55	€13.04	€10.51	€9.13	€9.13
Rent social	€12.27	€9.44	€8.13	€7.81	€7.25
Very social rent	€9.55	€7.35	€6.33	€6.06	€5.63

Overseas

All overseas departments (DOM ()) are located in zone B1:

Rent per m² for a lease signed in 2021

Convention Type	Dom
	Area B1
Rent intermediary	€10.55
Rent social	€8.13
Very social rent	€6.33



Know the area of your town: A, Abis, B1, B2 or C

Directorate of Legal and Administrative Information (Dila) - Prime Minister

Go to
simulator [↗](https://www.service-public.fr/simulateur/calcul/zonage-abc)
(<https://www.service-public.fr/simulateur/calcul/zonage-abc>)

Tenant

In order to benefit from the facility, you must not rent to the following persons:

- Members of your tax centre
- Ascendants
- Descendants

You may not rent the property to a person who is already in the dwelling, except when the lease is renewed.

You must rent the property for the duration of the agreement. In case of departure of the tenant, you must return the property to rental.

You must rent the accommodation to a tenant whose total resources are less than one ceiling that varies according to the signed agreement (<https://www.service-public.fr/particuliers/vosdroits/F1626?lang=en>).

Répondez aux questions successives et les réponses s'afficheront automatiquement


Very Social Rent Agreement

The landlord who signs a very social rent agreement may be asked to choose a tenant from among the candidates proposed by the

prefect. In the absence of a proposal from the prefect, he must choose a tenant whose resources respect a certain ceiling:

Maximum 2019 revenue not to be exceeded - lease entered into in 2021

Number of persons	Types of persons Île de France	Island of France		Other
		Paris or a city bordering Paris	Other	
1	Single	€13,378	€13,378	€11,626
	Single person with disability mobility card	€21,805	€21,805	€16,939
2	2 people	€21,805	€21,805	€16,939
	Special situation: - Young couple - 2 persons of which at least 1 is the holder of the mobility inclusion disability card - Single person with 1 dependant	€28,582	€26,210	€20,370
3	3 people	€28,582	€26,210	€20,370
	Special situation: - 3 people including at least 1 with mobility disability inclusion card - 1 single person with 2 dependants	€31,287	€28,779	€22,665
4	4 people	€31,287	€28,779	€22,665
	Special situation: - 4 people including at least 1 with mobility card disability inclusion -1 single person with 3 dependants	€37,218	€34,071	€26,519
5	5 people	€37,218	€34,071	€26,519
	Special situation: - 5 persons of which at least 1 holds the mobility and disability card - 1 single person with 4 dependants	€41,884	€38,339	€29,886
6+	6 people	€41,884	€38,339	€29,886
	Per additional person	+ €4,666	+ €4,270	+ €3,333

 **Reminder :** The communes bordering Paris are: Aubervilliers, Bagnolet, Boulogne-Billancourt, Charenton-le-Pont, Clichy, Fontenay-Sous-Bois, Gentilly, Issy-les-Moulineaux, Ivry-sur-Seine, Joinville-le-Pont, Le Kremlin-Bicêtre, Les Lilas, Le Pré-Saint-Gervais, Leeds Vallois-Perret, Malakoff, Montreuil, Montrouge, Neuilly-sur-Seine, Nogent-sur-Marne, Pantin, Puteaux, Saint-Cloud, Saint-Denis, Saint-Mandé, Saint-Maurice, Saint-Ouen, Suresnes, Vanves, Vincennes

Social rent agreement

Amount of 2019 revenue not to be exceeded - lease entered into in 2021

Number of persons	Types of people	Ile-de-France		Other
		Paris or a city bordering Paris	Other	
1	1 person	€24,316	€24,316	€21,139
	1 single person with mobility inclusion disability card	€36,341	€36,341	€28,231
2	2 people	€36,341	€36,341	€28,231
	Special situation: - Young couple - 2 persons of which at least 1 with mobility disability inclusion card - 1 single person with 1 dependant	€47,639	€43,684	€33,949
3	3 people	€47,639	€43,684	€33,949
	Special situation: - 3 persons of which at least 1 with mobility disability inclusion card - 1 single person with 2 dependants	€56,878	€52,326	€40,985
4	4 people	€56,878	€52,326	€40,985
	Special situation: - 4 persons of which at least 1 with mobility disability inclusion card - 1 single person with 3 dependants	€67,672	€61,944	€48,214
5	5 people	€67,672	€61,944	€48,214
	Special situation: - 1 person with 4 dependants - 5 persons of which at least 1 with mobility disability inclusion card	€76,149	€69,707	€54,338
6+	6 people	€76,149	€69,707	€54,338
	Per additional person	+ €8,486	+ €7,767	+ €6,061

Reminder : The communes bordering Paris are: Aubervilliers, Bagnolet, Boulogne-Billancourt, Charenton-le-Pont, Clichy, Fontenay-Sous-Bois, Gentilly, Issy-les-Moulineaux, Ivry-sur-Seine, Joinville-le-Pont, Le Kremlin-Bicêtre, Les Lilas, Le Pré-Saint-Gervais, Leeds Vallois-Perret, Malakoff, Montreuil, Montrouge, Neuilly-sur-Seine, Nogent-sur-Marne, Pantin, Puteaux, Saint-Cloud, Saint-Denis, Saint-Mandé, Saint-Maurice, Saint-Ouen, Suresnes, Vanves, Vincennes

Maximum Annual Resources (2019 Tax Reference Income) by Geographic Area - Lease Completed in 2021 - Metropolitan

Composition of the tax centre	Area A	Area A	Area B1	Area B2	Area C
Single	€38,377	€38,377	€31,280	€28,152	€28,152
Couple	€57,357	€57,357	€41,772	€37,594	€37,594
+ 1 dependant	€75,188	€68,946	€50,233	€45,210	€45,210
+ 2 dependants	€89,769	€82,586	€60,643	€54,579	€54,579
+ 3 dependants	€106,807	€97,766	€71,340	€64,206	€64,206
+ 4 dependants	€120,186	€110,017	€80,399	€72,359	€72,359
Increase per additional dependant	+ €13,390	+ €12,258	+ €8,969	+ €8,070	+ €8,070

Overseas

Maximum Annual Resources (2019 Tax Reference Income) by Geographic Area - Lease Completed in 2021 - Overseas

Composition of the tax centre	Department of Overseas (Dom)	Saint Martin	French Polynesia
		Saint Pierre and Miquelon	New Caledonia Wallis and Futuna
Single	€28,606	€28,606	€31,099
Couple	€38,202	€38,202	€41,528
+ 1 dependant	€45,941	€45,941	€49,941
+ 2 dependants	€55,461	€55,461	€60,290
+ 3 dependants	€65,241	€65,241	€70,923
+ 4 dependants	€73,527	€73,527	€79,928
Increase per additional dependant	+ €8,206	+ €8,206	+ €8,920

Rental Intermediation


The owner has the possibility to entrust the management of his rental accommodation to a social intermediary (registered association, real estate agency with a social vocation) [†] (<https://www.anil.org/votre-projet/vous-etes-propretaire/bailleur/lintermediation-locative/>).


In this case, a premium may be granted to the owner, subject to certain conditions.

What's the tax deduction?

Your income deduction depends on:

- Type of Anah agreement (with or without works, maximum rent level),
- Location of the accommodation.

 Know the area of your town: A, Abis, B1, B2 or C

Go to
simulator 
(<https://www.service-public.fr/simulateur/calcul/zonage-abc>)

Répondez aux questions successives et les réponses s'afficheront automatiquement

Anah Convention with works

Tax deduction granted under the Anah Convention and the location of the dwelling (in % of gross property income)

Application for Anah Agreement registered no later than February 28, 2022	Areas A, A bis and B1	Area B2	Area C
Very social or social rent	70%	50%	50%
Intermediate rent	30%	15%	0

Anah Convention


Tax deduction granted under the Anah Convention and the location of the dwelling (in % of gross property income)

Application for Anah Agreement registered no later than February 28, 2022	Areas A, A bis and B1	Area B2	Area C
Very social or social rent	70%	50%	0
Intermediate rent	30%	15%	0

 **FYI** : if you opt for rental intermediation (under conditions), the discount is 85%, regardless of the area.

How to report?

To fill your **tax return** (<https://www.service-public.fr/particuliers/vosdroits/R1280?lang=en>), you can view the following documents:

- ▶ **Explanatory note** (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>)
- ▶ **Tax Return Brochure**  (https://www.impots.gouv.fr/portail/www2/fichiers/documentation/brochure/ir_2021/accueil.htm)
(indication of the documents to be provided or kept).

Anah Agreement Application Registered as of March 2022

What's that about?

The *Rent Affordable* allows you to benefit from a tax reduction.

To qualify, you must **imperative** have signed agreement with the National Agency for Habitat Improvement (Anah) (<https://www.service-public.fr/particuliers/vosdroits/F1351?lang=en>) for the accommodation rented.

The amount of the tax reduction will vary depending on the signed agreement and the following:

- ▶ Convention with or without work
- ▶ Rent

This tax reduction scheme cannot be combined with another tax incentive scheme (e.g. Duflot/Pinel tax reduction) (<https://www.service-public.fr/particuliers/vosdroits/F31151?lang=en>).

It does not apply to buildings classified or listed as historical monuments or having received the label issued by the Heritage Foundation.

What are the conditions laid down by the agreement signed with Anah?

You must sign an agreement with Anah. Your request must be registered between 1st March 2022 and December 31, 2024. You must meet certain housing, tenant and rent criteria.

Housing

The accommodation must be rented empty and the main dwelling. They may be recent or old, with or without work.

Housing needs to justify a certain level of overall energy performance.

Rent

When signing the lease, you must set the rent in accordance with the maximum amount (<https://www.service-public.fr/particuliers/vosdroits/F2541?lang=en>) defined by:

- Convention signed with Anah
- Housing location

You must choose one of the following rental levels:

- Intermediate
- Social
- Very social

Tenant

To benefit from the device, you do not have to rent to your members tax centre, ascending or descendants.

You may not rent the property to a person who is already in the dwelling, except when the lease is renewed.

You must rent the property for the duration of the agreement. In case of departure of the tenant, you must return the property to rental.

You must rent the accommodation to a tenant whose total resources are less than one ceiling that varies according to the signed agreement (<https://www.service-public.fr/particuliers/vosdroits/F1626?lang=en>).

You must choose one of the following rental levels:

- Intermediate
- Social
- Very social

The landlord who signs a very social rent agreement may be asked to choose a tenant from among the candidates proposed by the prefect.

Rental Intermediation

The owner has the possibility to entrust the management of his rental accommodation to a social intermediary (registered association, real estate agency with a social vocation) ¹⁸ (<https://www.anil.org/votre-projet/vous-etes-proprietaire/bailleur/lintermediation-locative/>) .

In this case, he receives a higher tax reduction, subject to certain conditions.

👉 **FYI** : rental in the very social sector is only possible in case of rental intermediation.

What's the tax cut?

The tax reduction depends on the type of agreement signed with Anah and the following:

- Agreement with or without rental intermediation
- Tenant Rent Level and Resource Level

However, the rate of the tax reduction does not vary depending on the location of the accommodation in France.

Répondez aux questions successives et les réponses s'afficheront automatiquement

Anah Convention without leasehold intermediation

Rate of tax reduction granted under the Anah Convention

Anah Convention concluded by 31 December 2024	Tax Reduction Rate
Intermediate	15%
Social rental	35%

The rate of the tax reduction is calculated on the amount of the gross rental income of the dwelling.

Anah Convention with Leasehold Intermediation

Rate of tax reduction granted under the Anah Convention

Anah Convention concluded by 31 December 2024	Tax Reduction Rate
Intermediate	20%
Social rental	40%
Very social rental	65%

The rate of the tax reduction is calculated on the amount of the gross rental income of the dwelling.

How to report?

The tax reduction related to the rents affected in 2022 will be applied to your 2022 income, to be reported in 2023.

Statute and miscellaneous references

- General tax code: Articles 28 to 32 [↗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006197178/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006197178/>)
Article 31 - I-1°
- General Tax Code, Annexe 3: Article 21 G [↗](https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000042161193/) (https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000042161193/)

Online services and forms

- Calculator for 2021: 2020 income tax (<https://www.service-public.fr/particuliers/vosdroits/R2740?lang=en>)
Simulator
- 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
- 2021 Income Tax Return 2020: tax reductions and tax credits (<https://www.service-public.fr/particuliers/vosdroits/R32008?lang=en>)
Form

For more information, please contact

- The "Affordable Rent" (PDF - 331.3 KB) [↗](https://www.cohesion-territoires.gouv.fr/sites/default/files/2019-06/Louer%20abordable%2C%20tout%20le%20monde%20y%20gagne_dossier%20de%20presentation.pdf) (https://www.cohesion-territoires.gouv.fr/sites/default/files/2019-06/Louer%20abordable%2C%20tout%20le%20monde%20y%20gagne_dossier%20de%20presentation.pdf)
Ministry of Housing
- Rental Intermediation [↗](https://www.anil.org/votre-projet/vous-etes-propretaire/bailleur/lintermediation-locative/) (<https://www.anil.org/votre-projet/vous-etes-propretaire/bailleur/lintermediation-locative/>)
National Housing Information Agency (Anil)
- Solibail [↗](https://www.cohesion-territoires.gouv.fr/louer-solidaire-avec-solibail) (<https://www.cohesion-territoires.gouv.fr/louer-solidaire-avec-solibail>)
Ministry of Housing