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Income Tax - Family Quotient of a Widow

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Additional cases ? [Family Quotient of a single parent with at least 1 child \(https://www.service-public.fr/particuliers/vosdroits/F35120\)](https://www.service-public.fr/particuliers/vosdroits/F35120) / [Single person's family quota \(https://www.service-public.fr/particuliers/vosdroits/F2702\)](https://www.service-public.fr/particuliers/vosdroits/F2702) / [Family Quotient of a Concubated Person \(https://www.service-public.fr/particuliers/vosdroits/F34088\)](https://www.service-public.fr/particuliers/vosdroits/F34088)

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 your spouse dies, your family quotient is 1 share if you do not have a dependent. However, you can benefit from share increase depending on your situation.

 **FYI** : in the event of the death of a Civil partnership partner, the surviving partner is considered a widower.

You have dependants

You are entitled to 1 share of family quotient for you and share increase if you have dependent children.

The dependent child is entitled to a share increase if the child is in one of the following situations:

- [Minor \(https://www.service-public.fr/particuliers/vosdroits/F2633?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F2633?lang=en)
- [Attached Single Major \(https://www.service-public.fr/particuliers/vosdroits/F3085?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F3085?lang=en)

Family quotient shares

Dependent Child	Number of shares
1	2.5
2	3
Per additional child	1

You are also entitled to a half-share mark-up for each dependant who has the mobility inclusion card marked *invalidity*, whether your child or any other person, under certain conditions.

As a widow, you are entitled to the same number of shares as a married couple, whether or not your dependent children are from your relationship with your deceased spouse.

An additional tax reduction of €1,772 is added to the first 2 additional half shares (€3,184).

Your tax benefit is therefore limited to €4,956.

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.

You can also benefit from an increase in the number of shares in certain situations.

Répondez aux questions successives et les réponses s'afficheront automatiquement

You raised a child alone for 5 years

You get an extra half share if you meet the following 3 conditions:

1. You lived alone on the 1st January 2021 without any dependants
2. You are in one of the following 3 situations:
 - You have one or more adult children not attached to your tax centre (or minors subject to personal taxation).
 - You adopted a child who did not die until you reached the age of 16.
In case of adoption after the age of 10, you must have counted him as a dependent child collected since the age of 10.
 - You had a child (or several) who died after the age of 16 or as a result of war.
3. You have had the sole or principal charge of this child (or more) for at least 5 years during which you lived alone.

The tax benefit is limited to €951 for the additional half share granted.

You are invalid

You get an extra half share if you are in one of the following 2 situations:

- You have a mobility inclusion card marked "disability"
- You receive a pension (military or occupational accident) for a disability of at least 40%

An additional reduction of €1,587 shall be applied to the €1,592 for an extra half share.

The tax benefit is therefore limited to €3,179.

You're a veteran

You get an extra half share if you meet the following 2 conditions:

- You are over 74 at December 31, 2021
- You have the veteran's card or you receive a disability or war victim military pension

An additional reduction of €1,587 shall be applied to the €1,592 for an extra half share.

The tax benefit is therefore limited to €3,179.

You are a widow or widower of a veteran

You receive an additional half share if you are over 74 years of age as of December 31, 2021 and meet one of the following 2 conditions:

- Your spouse was receiving a disability or war victim military pension and received the additional half share of his or her lifetime
- Your husband or wife had a fighter card

➡ **FYI :** the tax reduction you get from this half is limited to €1,592.

You have no dependants

You are entitled to 1 share of family quotient.

However, in some situations, you can benefit from share increase.

You raised a child alone for 5 years

You get an extra half share if you meet the following 3 conditions:

1. You lived alone on the 1st January 2021 without any dependants
2. You are in one of the following 3 situations:
 - You have one or more adult children not attached to your tax centre (or minors subject to personal taxation).
 - You adopted a child who did not die until you reached the age of 16.
In case of adoption after the age of 10, you must have counted him as a dependent child collected since the age of 10.
 - You had a child (or several) who died after the age of 16 or as a result of war.
3. You have had the sole or principal charge of this child (or more) for at least 5 years during which you lived alone.

The tax benefit is limited to €951 for the additional half share granted.

You are invalid

You get an extra half share if you are in one of the following 2 situations:

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

Where the €1,592 shall be achieved for the additional half share granted, a further reduction of €1,587 is applied.

The tax benefit is therefore limited to €3,179.

You're a veteran

You get an extra half share if you meet the following 2 conditions:

- You are over 74 years of age as of December 31, 2021
- You have the veteran's card or you receive a disability or war victim military pension

Where the €1,592 shall be achieved for the additional half share granted, a further reduction of €1,587 is applied.

The tax benefit is therefore limited to €3,179.

You are a widow or widower of a veteran

You get an extra half share if you are over 74 at 31 December 2021 **and** you respond to one of the following:

- ▶ Your spouse was receiving a disability or war victim military pension and received the additional half share of his or her lifetime
- ▶ Your husband or wife had a fighter card

➔ **FYI** : the tax reduction you get from this half is limited to €1,592.

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>)
Example of 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>)
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

- 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