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Income Tax - Disability Dependent

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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 are hosting a disabled person, you can register them as your dependant on your tax return, subject to certain conditions. You benefit from increasing your share count of family quotient for income tax.

What are the requirements?

A person may be considered dependent if they meet the following 2 conditions:

- She mobility card including "invalidity" (<https://www.service-public.fr/particuliers/vosdroits/F34049?lang=en>)
- She lives at home

If you are a married couple, each of the spouses must have the card.

No resource requirements are required.

You do not need to be related to the collected invalid.

You can choose not to count the disabled person living in your home. In this case, you do not have family quotient increase (<https://www.service-public.fr/particuliers/vosdroits/F2705?lang=en>).

But if it is ascending who has a mobility inclusion card marked "disability", you can deduct support on conditions (<https://www.service-public.fr/particuliers/vosdroits/F444?lang=en>).

What are the effects of the fiscal linkage?

Your family quotient is increased if an invalid person is attached to your household.

In general, increase is one-half share per dependant who has the mobility inclusion card marked *invalidity*.

For example, if you are married and have an invalid dependent, your family quotient is of 3 parts:

- 2 for your couple
- 1 half share for your dependants
- 1 half share for disability

⚠ Warning : you cannot benefit from both the increase in the number of shares and the deduction of hospitality expenses for persons over 75 (<https://www.service-public.fr/particuliers/vosdroits/F5?lang=en>).

How to report?

If your family status changed in 2021, you must complete or amend the pre-completed tax return.

You can choose the situation that is most advantageous for you:

- Your location on 1st January of the taxation year
- Your status as of December 31 of the taxation year

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

Statute and miscelanious references

- General tax code: Articles 193 to 199  (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006179577/>)

Person with a disability card and living under your roof (Article 196A a)

- **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)
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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

- **Other dependants** [↗](https://www.impots.gouv.fr/portail/node/4528) (<https://www.impots.gouv.fr/portail/node/4528>)
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)
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