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# Income tax: is unemployment or early retirement benefit taxed?

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## Unemployment

The unemployment benefit, whether in full or in part, is taxable on income.

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

## Early retirement allowance

The allowance for early retirement is taxable on income.

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 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 income (Article 79)*
- 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/](https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069577/LEGISCTA000006191588/))  
*Taxation of replacement income paid in case of unemployment (Article 158)*
- Bofip-Taxes n°BOI-RSA-CHAMP-20-20 on the taxation of allowances of employees deprived of employment and pre-retirement allowances [↗](http://bofip.impots.gouv.fr/bofip/5599-PGP) (<http://bofip.impots.gouv.fr/bofip/5599-PGP>)

### 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](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*