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Income Tax - Donations to Associations and Organisations of General Interest

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You receive an income tax reduction when you make a donation or if you contribute to most associations or organisations of general interest. This reduction depends in particular on the amount paid.

What are the donations to get a tax cut?


Your donation must be made to an organisation that meets the following 3 conditions:

- It's a nonprofit
- It has a social purpose and selfless management
- It does not work for the benefit of a small circle of people.

Which organisation or association?

Non-exhaustive list:

- Works or bodies of general interest of a philanthropic, educational, scientific, social, humanitarian, sporting, family or cultural nature
- Works or bodies of general interest involved in the promotion of the artistic heritage, the defence of the natural environment or the dissemination of French culture, language and scientific knowledge
- Associations or foundations recognised as being of public interest
- Association of general interest carrying out concrete actions in favour of press pluralism
- Company foundations (for employees of the company or a business of the group)
- Endowment funds, university or partnership foundations
- Heritage Foundation or other approved foundations or associations for the restoration of private historical monuments
- Qualified higher education or artistic institutions
- Approved organisations whose sole purpose is to participate in the creation of small and medium-sized companies (SMEs)
- Cultural associations or charities authorised to receive gifts and bequests
- Organisations primarily engaged in presenting dramatic, lyrical, musical, choreographic, cinematographic and circus works to the public
- Organisations primarily engaged in organising contemporary art exhibitions
- Financial agent or electoral financing association for the benefit of [political party \(https://www.service-public.fr/particuliers/vosdroits/F427?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F427?lang=en) and one or more candidates
- Organisations for the protection of cultural property against the effects of armed conflict.

 **Please note :** the body may be in France or a Member State of European Union, Iceland, Norway or Liechtenstein. If it is not approved, you have to justify that it has a purpose and characteristics similar to the organisations located in France that can benefit from the scheme.

How do I make a donation?

Your donation can be made in one of the following ways:

- Payment of money
- Gift in kind (a work of art for example)
- Payment of contributions
- Abandonment of income or products (e.g. abandonment of copyright)
- [Expenses incurred in connection with a volunteer activity \(https://www.service-public.fr/associations/vosdroits/F1132?lang=en\)](https://www.service-public.fr/associations/vosdroits/F1132?lang=en)

No matching

To qualify for the tax reduction, you do not have to get any consideration for the gift. This means that you do not have to get benefits in return for your payment.

When you make contributions to an association, the benefits you get are not considered as real compensation. For example, the right to vote at the general meeting or the documents you receive (newsletter, etc.).

However, if you receive small items (greeting cards, insignia, etc.), the value of these counterparties should not exceed one-quarter of the donation amount, with a maximum of €65 per year.

For example, for a contribution of €300, the value of the delivered goods shall not exceed an amount of approximately €65.

How is the tax reduction calculated?

Répondez aux questions successives et les réponses s'afficheront automatiquement

General interest or recognised public utility

The tax reduction is 66% the amount of donations. The reduction shall apply within 20% of taxable income.

Organisation for the assistance of people in difficulty (meals, care, accommodation)

Donations up to €1,000

For donations made in 2021 up to €1 000, the tax reduction is 75% of the given amount.

The ceiling shall remain at €1 000 for donations made in 2022 and 2023.

👉 **FYI** : this limit is common to donations to domestic violence organisations.

Donations exceeding € 1,000

For the part of the donation made in 2021 less than or equal to €1 000, the tax reduction is 75% of the given amount.

The ceiling shall remain at €1 000 for donations made in 2022 and 2023.

👉 **FYI** : this limit is common to donations to domestic violence organisations.

For the part of the donation greater than €1 000, the amount of the tax reduction is 66% of the given amount.

The cumulative amount of donations that qualify for the 66% cannot exceed 20% your taxable income.

Example :

For a donation of €1,200.

You are entitled to a tax reduction of: €750 (€1 000 x 75%) €132 (€200 x 66%), or a total tax reduction of €882.

Support organisation for victims of domestic violence (support, relocation)

Donations up to €1,000

For donations made in 2021 up to €1 000, the tax reduction is 75% of the given amount.

The ceiling shall remain at €1 000 for donations made in 2022 (to be reported in 2023).

👉 **FYI** : this limit is common to donations to organisations that help people in difficulty.

Donations exceeding € 1,000

For the part of the donation (made in 2021) less than or equal to €1 000, the tax reduction is 75% of the given amount.

The ceiling shall remain at €1 000 for donations made in 2022 (to be reported in 2023).

👉 **FYI** : this limit is common to donations to organisations that help people in difficulty.

For the part of the donation greater than €1 000, the amount of the tax reduction is 66% of the given amount.

The cumulative amount of donations that qualify for the 66% cannot exceed 20% your taxable income.

Example :

For a donation of €1,200.

You are entitled to a tax reduction of: €750 (€1 000 x 75%) €132 (€200 x 66%), or a total tax reduction of €882.

Donations to cults

Donations made to cultural association or a recognised public religious establishment in Alsace-Moselle allow you to benefit from a 75%.

For payments made in 2021, the 75% applies within €554 (€562 for donations made in 2022).

👉 **Please note** : donations must be made between june 2, 2021 and december 31, 2022.

For the portion of the gift that exceeds this limit, the tax reduction is 66%.

Example :

For a donation of €700 done in 2021.

You are entitled to a tax reduction of: €416 (€554 x 75%) €96 (€146 x 66%), or a total tax reduction of €512.

What is the carryover for donations above the ceiling?

When the amount of donations is capped and exceeds the 20% of taxable income, the excess is carried over the next 5 years and entitles to the tax reduction under the same conditions.

In the case of new payments for subsequent years, the deferred surpluses are eligible for the tax reduction before the year's payments. Oldest surpluses are prioritised.

How to report?

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

When is the tax credit paid?

A deposit of 60% you are paid in January based on the amount of the tax reduction received the previous year.

The balance is paid to you in the summer, based on the donations you actually made.

If you received an overpayment in January, you will have to repay the overpayment in September.

Statute and miscellaneous references

- **General tax code: Article 200** [↗ \(https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069577/LEGISCTA000006191957\)](https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069577/LEGISCTA000006191957)
Tax reduction for donations made by individuals
- **Bofip-Taxes n°BOI-IR-RICI-250 relating to tax credits and reductions granted for donations made by individuals** [↗ \(https://bofip.impots.gouv.fr/bofip/5823-PGP.html\)](https://bofip.impots.gouv.fr/bofip/5823-PGP.html)
- **Bofip - Taxes No. BOI-IR-RICI-250-20 relating to donations made to associations and the expenses incurred by volunteers entitled to tax reductions** [↗ \(http://bofip.impots.gouv.fr/bofip/5868-PGP.html\)](http://bofip.impots.gouv.fr/bofip/5868-PGP.html)

Online services and forms

- **Receipt - Gift to a General Interest Organisation** [\(https://www.service-public.fr/particuliers/vosdroits/R17454?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R17454?lang=en)
Form
- **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
- **2021 Income Tax Return 2020: tax reductions and tax credits** [\(https://www.service-public.fr/particuliers/vosdroits/R32008?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R32008?lang=en)
Form
- **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
- **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
- **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

- **Tax on donations to associations** [↗ \(https://www.impots.gouv.fr/portail/particulier/questions/jai-fait-des-dons-une-association-que-puis-je-deduire\)](https://www.impots.gouv.fr/portail/particulier/questions/jai-fait-des-dons-une-association-que-puis-je-deduire)
Ministry of Finance
- **I declare my tax credits and reductions** [↗ \(https://www.impots.gouv.fr/portail/particulier/questions/jai-declare-des-reductions-et-credits-dimpot-suis-je-concerne-par-le-versement\)](https://www.impots.gouv.fr/portail/particulier/questions/jai-declare-des-reductions-et-credits-dimpot-suis-je-concerne-par-le-versement)
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)
Ministry of Finance