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Income Tax - Donation to a Political Party (tax reduction)

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

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.

You may receive a tax reduction if you have made contributions or donations to a political party. This reduction depends in particular on the amounts paid. These amounts are capped.

What donations and contributions are involved?

You receive a tax reduction for the following payments:

- Donations made to a registered electoral financing association or a financial agent for the financing of an election campaign and entered in the campaign account of a candidate or a list
- Donations to an approved association for the financing of a political party
- Contributions to political parties and groups

Donations over €150 must be carried out definitively and without consideration by one of the following means:

- Check
- Transfer
- Direct Debit
- Credit

Are payments limited?

Payments to a political party or group

Donations cannot exceed €7,500 per person.

In addition, donations and contributions to political parties and groups are capped at €15 000 per year and per tax household.

Payments to one or more candidates

Donations cannot exceed €4,600 by election.

How is the tax reduction calculated?

Reduction amount

The reduction is equal to 66% amounts paid up to 20% of taxable income.

Deferral of donations exceeding annual limit

When the donation amount 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, deferred surpluses are eligible for the tax reduction before the year's payments. Oldest surpluses are prioritised.

 **Please note :** the part of the donations and contributions that exceeds €15 000 cannot be carried forward.

How to report?

You must keep your remittance vouchers ([receipts \(https://www.service-public.fr/particuliers/vosdroits/R17454?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/R17454?lang=en)) if requested by the tax authority.

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: 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
- **Electoral Code: Articles L52-3-1 to L52-17** [↗](http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006148459&cidTexte=LEGITEXT000006070239) (http://www.legifrance.gouv.fr/affichCode.do?idSectionTA=LEGISCTA000006148459&cidTexte=LEGITEXT000006070239)
Limit of payments to € 4,600 per election (Article L52-8)
- **Act No. 88-227 of 11 March 1988 on the financial transparency of political life** [↗](https://www.legifrance.gouv.fr/loda/id/JORFTEXT000000321646/) (https://www.legifrance.gouv.fr/loda/id/JORFTEXT000000321646/)
Limit of payments to € 7500 per party (Article 11-4)
- **Bofip-Taxes n°BOI-IR-RICI-250 on tax reductions for donations** [↗](http://bofip.impots.gouv.fr/bofip/5823-PGP) (http://bofip.impots.gouv.fr/bofip/5823-PGP)
- **Bofip-Taxes n°BOI-IR-RICI-250-30 on the application of the tax reduction for donations made by individuals** [↗](http://bofip.impots.gouv.fr/bofip/5873-PGP) (http://bofip.impots.gouv.fr/bofip/5873-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
- **Receipt - Gift to a General Interest Organisation** (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)
Form
- **2021 Income Tax Return 2020: tax reductions and tax credits** (https://www.service-public.fr/particuliers/vosdroits/R32008?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

- **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