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## Income tax: do you have to report your wage savings?

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You must report in 2022 any amounts received in 2021 under a salary savings system. However, there are exemptions.

### Salary Savings Plan

You do not have to report amounts paid by your employer under any of the following salary savings plans:

- PEE
- PEI
- Perco
- PER of collective company

Income securities placed in PEE or PEI are also exempt from tax if the following 2 conditions are met:

- Reinvested income in the savings plan
- Securities unavailability time compliance

**Please note :** the amounts paid out as part of the salary savings are subject to social contributions (<https://www.service-public.fr/particuliers/vosdroits/F2329?lang=en>).

### Time Savings Account

You do not have to report the following amounts:

- Amounts paid on Perco for days of rest not taken
- Compensatory allowances from a TEC corresponding to sums from the interest and the participation (after blocking period (<https://www.service-public.fr/particuliers/vosdroits/F2141?lang=en>)) or PEE

### Interesting

You do not have to declare your interest provided that the amounts received are deposited within 15 days of their payment on one of the following salary savings plans:

- PEE
- PEI
- Perco
- PER of collective company

The exemption applies to amounts paid up to €20,568 in 2021 (€30,852 in 2022).

**Please note :** the amounts paid out as part of the salary savings are subject to social contributions (<https://www.service-public.fr/particuliers/vosdroits/F2329?lang=en>).

Amounts that are not exempt are to be reported with your salaries.

### Profit sharing

You don't have to report the money you received, but it should be locked in for a minimum period of time (usually 5 years), except in authorised cases of early release (<https://www.service-public.fr/particuliers/vosdroits/F2141?lang=en>).

Amounts that are not exempt are to be reported with your salaries.

### 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/>)  
*Exemption from the company's abundant payment under a wage savings plan and from the sums paid by the interest to a certain extent (Article 81)*
- General tax code: Articles 156 to 163d [🔗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006191588/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006191588/>)  
*Exemption from participation if the sums remain unavailable for a minimum period*

- Labour Code: Articles L334-6 to L334-10 [↗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006189702/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006189702/>)  
*Exemption of Monetized and Assigned Days of Leave on a Perco (Articles L 3334-8)*
- Labour Code: Article L3343-1 [↗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006178057/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006178057/>)  
*Exemption of compensatory allowances from a conditional TRC*
- Labour Code: Articles L3314-8 to L3314-10 [↗](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006189684/) (<https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006189684/>)  
*Distribution of Interest*
- Bofip-Taxes n°BOI-RSA-ES-10 on the taxation of wage savings [↗](http://bofip.impots.gouv.fr/bofip/5609-PGP) (<http://bofip.impots.gouv.fr/bofip/5609-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

- 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*