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Income Tax - Hospitality Expenses of a Senior (deduction)

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.

If you accommodate some people over 75 years of age, you can deduct from your income, subject to conditions, a representative sum of the expenses you make for them (food, accommodation...).

What are the conditions to be met by the person receiving the request?

Personal situation

The person you are hosting must meet the following conditions:

- She must be at least 75 in 2021
- It must be permanently hosted with you
- You must not have maintenance obligation towards her.
So she can't be your mum or your dad for example. On the other hand, she may be a brother, sister, uncle, aunt or person who is not related to you.

Resource Conditions

The 2021 taxable income of the senior shall be less than or equal to:

Single

€10,881.75

Married or paced couple

€16,893.94

The income to be taken into account is the income after deduction of the 10% for pensions and pensions and the allowance for the elderly.

What amounts can be deducted?

You can deduct benefits in kind for their actual amount.

It covers food, shelter and everything necessary for the life of the person.

The deduction shall be limited to €3,592 per person hosted in 2021.



Please note : the senior you are receiving does not have to report this amount on their own tax return.

Can the family quotient be increased?

If the person you are welcoming has an inclusive mobility card marked *invalidity*, the deduction of hospitality expenses cannot be combined with the [increase in family allowance for disability](https://www.service-public.fr/particuliers/vosdroits/F387?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/F387?lang=en>).

How to report?

To complete your tax return, you can review the [explanatory note](https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en) (<https://www.service-public.fr/particuliers/vosdroits/R1281?lang=en>) and [practical brochure on income tax](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).

You must include the amount of hospitality expenses and the number of people you receive on your return.

You must be able to prove the reality of the person's reception at your home, because the tax authority can ask you to justify it.

Statute and miscellaneous references

- 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/)
Deduction of taxable income from benefits in kind to a sheltered senior (section 156)
- Bofip-Taxes n°BOI-IR-BASE-20-30-20-10 on the deductibility of maintenance payments to ascendants [↗](http://bofip.impots.gouv.fr/bofip/1832-PGP) (<http://bofip.impots.gouv.fr/bofip/1832-PGP>)
- Bofip-Taxes n°BOI-IR-BASE-20-60-30 relating to miscellaneous deductions from global income [↗](http://bofip.impots.gouv.fr/bofip/1860-PGP) (<http://bofip.impots.gouv.fr/bofip/1860-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
- 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