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## Deduction, tax reduction, tax credit: what differences?

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

There are several ways to reduce your income tax.

### What is a tax deduction?

One **deduction** is an amount that is taken out of your income.

This income can be one of the following:

- One of your block income (for example, [deduction of professional expenses \(https://www.service-public.fr/particuliers/vosdroits/F1989?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F1989?lang=en))
- Your **gross income** (<https://www.service-public.fr/particuliers/vosdroits/F34328?lang=en>) (for example, [child support deduction \(https://www.service-public.fr/particuliers/vosdroits/F2?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F2?lang=en))

### What is a tax cut?

One **tax reduction** is an amount deducted from your tax (for example, [tax reduction for donations to general interest organisations \(https://www.service-public.fr/particuliers/vosdroits/F426?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F426?lang=en)).

It applies only if you have a tax to pay.

### What is a tax credit?

One **tax credit** is also an amount deducted from your tax (for example, [child care expense tax credit \(https://www.service-public.fr/particuliers/vosdroits/F8?lang=en\)](https://www.service-public.fr/particuliers/vosdroits/F8?lang=en)).

Unlike the tax credit, the tax credit is refunded in whole or in part if:

- It exceeds your tax
- You are not taxable (<https://www.service-public.fr/particuliers/vosdroits/F357?lang=en>)

➔ **FYI** : sums less than €8 are not refunded.

### Statute and miscellaneous references

- General tax code: article 1965 L [↗ \(https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006133946/\)](https://www.legifrance.gouv.fr/codes/id/LEGISCTA000006133946/)  
*Non-repayment of tax claims of less than €8*

### 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

- What is the difference between a tax cut and a tax credit? [↗ \(https://www.impots.gouv.fr/portail/particulier/questions/quelle-est-la-difference-entre-une-reduction-dimpot-et-un-credit-dimpot/\)](https://www.impots.gouv.fr/portail/particulier/questions/quelle-est-la-difference-entre-une-reduction-dimpot-et-un-credit-dimpot/)  
*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)  
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