

GP 180 B - EMPLOYEES WORKING OUTSIDE OF FRANCE – MAY 2021

You must declare your income online. However, if you cannot file your return online, you can file a paper return..

FILE YOUR TAX RETURN ONLINE

The impots.gouv.fr website makes your dealings with the tax administration easier by cutting out the distance and removing the constraints involved in sending paper returns. In 2020, more than 185,000 residents living abroad files their income tax returns online.

On the impots.gouv.fr website, you can access your personal user account by entering your tax number and the password that you have chosen. Once connected, you can view your tax documents, declare your income, pay your taxes online, manage your withholding at source and your payments, and carry out certain formalities online (reporting a change of address or personal situation, etc.) using the secure messaging service.

A reminder: since 2019, your income taxes are withheld at source.

THE FOLLOWING INFORMATION APPLIES TO EMPLOYEES WORKING ABROAD.

► **You are considered to be working abroad if you work outside of:**

- Mainland France, the coastal islands and Corsica
- The French overseas départements (Guadeloupe, Martinique, French Guiana, Réunion, and Mayotte).

► **Is your residence for tax purposes still located in France?**

Subject to international tax treaties, you are considered to reside in France for tax purposes if you fulfil one or more of these criteria:

- Your household (spouse or civil partner and children) remains in France, even if, for professional reasons, you have to live in another country temporarily or most of the year. If you do not have a household, your residence for tax purposes is defined as your main abode.
- You work as a salaried employee or non-wage earner in France, except if this job is incidental.
- The centre of your economic interest lies in France. This is the place of your main investments, the head office for your business dealings, the centre of your professional activities, or the place where you make most of your income.

If your residence for tax purposes is outside France, you are taxable in France only if you have income arising in France.

If your residence for tax purposes remains in France, you are liable to tax in France on all your income, including the remuneration for your work abroad. You are therefore required to file your income tax return with the tax assessment service that covers your usual residence.

In addition, you are required to provide us with the details of bank accounts (in use or closed) opened abroad (form 3916, available online or on paper, to be enclosed with your 2042 income tax return).

IF YOUR RESIDENCE FOR TAX PURPOSES IS OUTSIDE FRANCE: YOU MUST PROCEED AS FOLLOWS

► **What to do the year you transfer your residence for tax purposes abroad?**

- Do not forget to inform your tax office of your new address abroad via your personal account on the impots.gouv.fr website as soon as possible.
- Also inform your employer of this change of address because the taxation methods concerning your income will be different (withholding at source or taxation at source for non-residents).

The year following your departure abroad, file your income tax return online on impots.gouv.fr. If this is impossible, you can file a paper return with the tax office that covers your former residence in France. In this return, you will declare your income from 1 January to the date of your departure abroad.

If you continue to receive income arising in France and liable for income tax in France following your departure abroad, declare this income online or, if applicable, on paper form 2042 NR.

If you are unable to accomplish this online, you can download form 2042 NR from impots.gouv.fr, attach it to your usual 2042 form and file a paper return.

The deadline for filing returns is the same as that for residents. This date can be found on the impots.gouv.fr website, in the International section under "Individuals".

► **The following years (when you are abroad)**

You must file your return online at impots.gouv.fr. If you cannot file an online return, if applicable, send your 2042 income tax paper return form to the Service des impôts des particuliers non-résidents (SIPNR) only if you continue to receive income arising in France and liable for income tax in France⁽¹⁾.

If you have income that is liable to taxation at source for non-residents (wages, pensions etc.), you must also file form 2041-E attached to your main income tax return. (Note: if you have already filled out form 2041-E, it is sent to you each year in a separate envelope from your tax return).

If you no longer have French earnings taxable in France, then you have no further income tax-related obligations in France.

► **The year you return to France**

Inform the tax authorities of your new address as soon as possible via your personal account at impots.gouv.fr.

In the year after the year of your return, you will be re-affiliated with the SIPNR, if you were covered by this service for tax purposes in previous years. If not, you will be covered by the tax office with jurisdiction over your residence.

In both cases, you must file your income tax return online. If you cannot do so, you may file your return with your local tax office.

The year you return to France, the filing deadline is the same as that for French residents.

Please note: Since 1 January 2019, income tax is withheld at source. This is done by the employer by applying a withholding rate calculated by the tax authorities. As you were previously living outside of France, there are two possible situations :

- You had income arising in France and you therefore filed tax returns in France. In this case, a withholding tax rate was calculated based on your most recent tax return. However, this rate does not take account of the income that you will be earning after your return to France. Therefore, you need to contact the *Service des impôts des particuliers non-résidents* for assistance in determining a withholding rate that is consistent with your new income level. You will be asked to provide details on the income that you will earn the year you return to France.
- You did not have income arising in France and you therefore did not file tax returns in France. In this case, if you begin working in salaried employment upon your return to France, your employer will apply a “non-personalised” withholding rate determined according to the level of your pay. This rate does not take into account your family situation. Therefore, if you wish to have a personalised withholding rate, please go to your personal account at the impots.gouv.fr website. If you already have access to your personal user account, you can log in to request a personalised withholding rate. If you do not yet have a personal user account, you can request one via the impots.gouv.fr website, and then request a personalised withholding rate via your secured messaging service. Alternatively, you can contact the tax office nearest to your home.

► **The year after your return to France**

You must declare the income you received the year of your return to France.

If you had income arising in France before your return, you must file your return online on the impots.gouv.fr website. If you are unable to file your return online, you may send your paper tax returns (form 2042-NR for income arising in France and earned between 1 January and the date you returned, and form 2042 to declare income earned after you returned to France) to the Service des impôts des particuliers non-résidents, clearly stating your new address in France to make sure that your details are transferred to the tax office covering your new residence.

If you were no longer required to file tax returns in France when you were abroad, you must file a 2042 income tax return (downloadable from impots.gouv.fr) by the ordinary filing date for French taxpayers. You must send this return to the Service des impôts des particuliers covering your residence in France, stating your last known address in France. In this case, you may not file your return online and must wait until the following year for this option to be available.

- **Local taxes:** During your time abroad, you will still be liable for local taxes (residence tax, property tax and, where appropriate, the tax on vacant residential premises) in relation to property that you rent or own in France. The SIPNR cannot respond to your questions about local taxes. You can send your questions using the secure messaging service on the impots.gouv.fr website or contact the relevant tax office, whose contact details can be found in the "Contact" section of the impots.gouv.fr website.

Please note: Income from property received by non-residents and capital gains on property disposals by non-residents are subject to social contributions.

PAYING YOUR TAXES

INCOME TAX AND SOCIAL SECURITY CONTRIBUTIONS

Please note: Since 2019, income tax is withheld at source by employers and retirement funds for salaries, pensions and unemployment benefits. Self-employed income (i.e. business profits, non-commercial profits or farm income) is subject to monthly or quarterly instalments.

Please note: You can only pay your income tax online if you are paying an entire advance tax payment that could not be debited from your bank account.

To pay online, you must have a bank account in France or in one of the 27 countries that comprise the Single European Payment Area (the 28 EU Member States, together with the UK (Gibraltar included), Iceland, Lichtenstein, Norway, Switzerland and Monaco).

If you have problems opening an account in the SEPA due to refusals from the banks you have approached, you can invoke the “right to an account” which was introduced in France by the Banking Act of 24 January 1984. This right is available to:

- Persons residing in France, regardless of their nationality
- French citizens residing abroad
- Foreigners residing in an EU Member State other than France.

For further details, visit the Banque de France’s website (www.banque-france.fr), “Droit au compte” section.

LOCAL TAXES

► **If you have a bank account in France or in Monaco, you can pay by:**

• **Direct debit on the payment due date.** This will remove the burden of having to think about making the payment and will improve your cash flow (sums are debited from your bank account domiciled in France or Monaco ten days after the payment due date). You can set this up by:

- Internet on impots.gouv.fr up until the last day of the month preceding the payment due date. Please make sure that you have your income tax notice and bank details to hand. The procedure is fully electronic and will enable you to sign a mandate authorising the direct debit. No other procedures are necessary.
- Letter, email or phone call to your Direct Debit Service Centre before the end of the month preceding the payment due date. You will receive a Direct Debit mandate that you must sign and send back to the department indicated on the form.

• **Monthly instalments** (on your bank account domiciled in France or Monaco). You can sign up for this service:

- To pay your taxes for the current year: If you sign up for this service before 30 June, the instalments will begin the following month.

PLEASE NOTE: after 30 June, your registration will only take effect for the payment of the following year’s tax, so you must pay the current instalment by another means.

- To pay your taxes for the following year:

- If you sign up for this service between 1 July and 15 December, your bank account will be debited starting on 15 January of the following year
- If you sign up for this service between 16 and 31 December, your bank account will be debited starting on 15 February of the following year. In this case, the first instalment will include the January and February payments.

• **Internet:** via your personal account on the impots.gouv.fr website. You will receive an email confirming that your request is being processed. The procedure is fully electronic and there is nothing else you have to do.

• **Direct payment online** or via smartphone. You are given an extra 5 days to pay and your account will be debited 10 days after the due date. You will be informed of the date when your payment order is registered.

• **By interbank payment order (TIP SEPA)** (only if you owe €300 or less). When paying by TIP SEPA, do not enclose a cheque with your payment. You must sign and date the TIP SEPA leaving the amount unchanged, and return it along with your bank account details (RIB) if requested on the TIP SEPA or if they have changed since the last payment was made.

Send your TIP SEPA (and the RIB where applicable) without any other documentation using the return envelope provided.

Please note: Payments made by TIP SEPA are cashed immediately upon receipt.

• **By cheque** payable to Trésor Public (only if you owe €300 or less: Enclose the TIP SEPA (for reference purposes only) without signing it or using staples or glue. Use the prepaid envelope provided to send off your signed cheque. Do not enclose any other documents. Write your surname, first name and notice of assessment or payment reference number on the back of the cheque. Cheques are cashed immediately upon receipt.

Please note: To pay tax equal to or greater than €300, you must pay directly online via impots.gouv.fr from your computer, smartphone or tablet, or sign up for direct debit on the payment due date or in monthly instalments.

Failure to do so will result in a surcharge of 0.2% being applied to the total amounts paid using an alternative method (Article 1738-1 of the French General Tax Code).

Due to your physical distance and security issues, we recommend that you pay by direct debit.

► **If you do not have a bank account in France, you can:**

• **Pay online** or by smartphone or tablet via a bank account domiciled in the SEPA zone comprising 27 countries (the 27 Member States of the European Union, together with the United Kingdom (Gibraltar included), Iceland Liechtenstein, Norway, Switzerland and Monaco). You are given an extra 5 days to pay and your account will be debited at least 10 days after the due date. You will be informed of the date when your payment order is registered.

• **Pay by transfer** any amounts that are less than or equal to €300 to the SIPNR. Make sure that you provide your surname, first name and notice of assessment or payment reference number when doing so.

We recommend **using electronic payment methods** for security reasons and given the fact that you are abroad.

New in 2021: taxpayers residing in a country that appears on a list drawn up by a joint order of the Minister of Foreign Affairs and the Minister responsible for the budget (not published at the time of publication of this leaflet) may now pay their taxes, regardless of their amount, by bank transfer (Art. 1681 sexies of the General Tax Code).

For more information about monthly instalments or direct debit on the payment due date (sign up, switching regimes, change of address or bank account), please contact your Direct Debit Service Centre o 809 401 401 or send an e-mail to your tax office using your secure messaging service

For more information about monthly instalments or direct debit on the payment due date (sign up, switching regimes, change of address or bank account) concerning local taxes, please contact the tax department whose contact details are listed on your tax notice.

► **Special cases:**

- If you receive a reminder (reminder letter or final notice) even though you have paid the tax before the payment due date: the fact that you are abroad could mean that the tax payment arrived after the deadline. Make sure that you take account of postal delivery times. Check that the amount due has definitely been debited from your bank account. If the amount has already been debited, send a copy of your bank statement to the *Service des impôts des particuliers non-résidents*.
- You can also connect to your personal account on *impots.gouv.fr* to keep track of your payment history.

TAXATION METHODS:

There are five possible cases, depending on your situation.

	Your residence for tax purposes is outside of France ⁽²⁾	Your residence for tax purposes is still in France
You have income arising in France ⁽³⁾	<p>Case No. 1</p> <p>You are liable to French income tax only on the income arising in France. Some of your income is liable for taxation at source or withholding at source.</p> <p>Given that the income taxable in France only accounts for part of your income, you cannot deduct any expenses from the total income. Taxation is calculated on a sliding scale, with a minimum rate of 20% for taxable income up to €25,710 and 30% thereafter. These rates may be reduced, subject to certain conditions.</p>	All your income is taxable in France, including the remuneration for your work abroad.
You are sent by your employer to a country other than France and other than the country in which this employer is established ⁽⁴⁾	If you have no income arising in France and your residence for tax purposes is outside of France, you have no income tax obligations in France	<p>This remuneration is totally exempt from income tax in France⁽⁵⁾, if:</p> <p>Case No. 2A</p> <p>The remuneration from your work abroad is liable in the country where the job is worked to tax equal to at least two-thirds of the tax that would be paid on it in France.</p>
		<p>Case No. 2B</p> <p>Your work abroad involves certain activities defined by law as exceptions and you meet the relevant conditions (nature and length of work).</p>
		<p>Case No. 2C</p> <p>If you do not meet the conditions for total exemption, you will be taxed on the remuneration earned for the work abroad up to the level of taxation that would have been applied in France for the same work⁽⁶⁾.</p>

CASE NO. 1: YOUR RESIDENCE FOR TAX PURPOSES IS OUTSIDE OF FRANCE, BUT YOU HAVE INCOME ARISING IN FRANCE

Subject to provisions to the contrary in the tax treaties between France and certain countries, only your income arising in France will be taxed in France.

Rules governing the taxation of income arising in France

► **The following taxable income is subject to the sliding scale, with minimum rates of 20% and 30% (or 14.4% and 20% for income earned in French overseas départements):**

- Income from real property located in France and rights on this property
- Income from operations located in France
- Earned income, both wage and non-wage, from professional activities in France
- Income corresponding to artistic and sports services provided or used in France
- Income from employee share-ownership taxed as wages and salaries either automatically or by choosing this option (Article 182 A ter of the French General Tax Code)
- The following income, when the payer resides for tax purposes in France or is established in France:
 - Pensions and annuities (see the particularities described below);
 - Income received by inventors and by authors and composers in the form of royalties
 - Income from industrial and commercial property rights
 - Sums paid by way of remuneration for services provided or used in France

► **Particularities concerning wages, salaries, pensions and annuities:**

Wages, pensions and annuities arising in France and paid to non-residents are taxed at source, subject to provisions to the contrary in the tax treaties. The employer or payer deducts the tax at source from the net taxable amount, i.e. after the 10% deduction for professional expenses. The deduction at source is calculated by income brackets at rates of 0%, 12% and 20% (and 0%, 8% and 14.4% for wages paid to non-residents for work conducted in French overseas départements).

Income received by artistic and sports persons is subject to a single rate of 15%.

Amounts that have been taxed at source at 0% or 12% (or 8% if the wages are paid for work in a French overseas département) are not subject to any further taxation provided they are paid by a single payer (employer or retirement fund).

Only amounts in excess of the 12% bracket shall be taxed at the progressive scale with a minimum rate of 20% (or 14.4% in the overseas départements), and then at 30% (or 20% if in the overseas départements) above the threshold of €25,710 of net taxable income. Form 2041-E ("personnes fiscalement domiciliées hors de France" – persons domiciled outside France for tax purposes) must be completed to determine the amount to be filed on the tax return⁽⁷⁾.

Pursuant to Article 182 A ter of the French General Tax Code, income from the exercise of stock options, the acquisition of bonus shares, the sale of founder's share warrants (BSPCE) and similar income received by persons residing outside of France for tax purposes is taxed at source. Where taxpayers opt for taxation in the wages and salaries ("traitements et salaires") category, the taxation at source is calculated by applying the rate provided for in Article 182 A of the French General Tax Code. This deduction at source does not discharge income tax liability. The income must be declared on your income tax return the following year.

► **Particularities for income paid directly to taxpayers (income from property, business profits, non-commercial profits, etc.):**

As specified above, the special **taxation at source** system for non-residents (RAS NR) is maintained for certain French earnings (wages and salaries, pensions and annuities). However, income not subject to this non-resident taxation system is now covered by the general withholding tax system and therefore subject to monthly or quarterly instalments.

Are you eligible for a tax rate below the minimum rate⁽¹⁾ ?

To benefit from the application of this measure, declare the total amount of your income arising in France and abroad⁽⁸⁾ (Box 8TM on your tax return) and have available for the tax authorities any substantiating documents evidencing the amount of your income arising abroad. If you file a paper tax return, you fill in form 2041-TM (available for download on impots.gouv.fr), and must specify the nature and the amount of each kind of income.

If the average rate of taxation on your income arising in France and abroad calculated by applying the sliding taxation scale is below 20% or 30% ⁽¹⁾, the administration will apply this rate of taxation.

Since the taxation of income in 2018, for the purposes of calculating the average rate, maintenance payments may be deducted provided the allowances paid are taxable in France for the beneficiary and have not given entitlement to a tax break for the taxpayer having paid them in his/her country of residence.

(1) Or 14.4% (or 20% for income earned in French overseas départements)

► **The following income is subject to a levy:**

- **Investment income** (dividends, interest, etc.) is taxable in France, but the financial establishment applies a flat-rate levy discharging income tax liability.

Do not declare this income on your income tax return..

- **Capital gains** are liable to taxation at the time of sale, subject to the international tax treaties, when they are:
 - Capital gains from sales of goodwill or real property located in France or stocks and shares in companies not listed on the stock exchange, when their assets are made up mainly of such property;
 - Capital gains from the sale of holdings or securities in companies with their registered office in France, when the seller or shareholder or partner from whom the shares are purchased, along with his or her spouse, their ascendants and descendants, hold or have held at some point in the last five years over 25% of the shares or profits (form 2074);

Do not declare this income on your income tax return.

Please note: Since 2019, a non-resident who sells property which was his/her main residence in France on the date he/she transfers his/her tax domicile outside France (EU Member State or countries which have signed a mutual administrative assistance agreement to fight tax evasion and tax avoidance and a mutual administrative assistance agreement for tax collection with France) may have **his/her capital gains on the sale of property entirely exempted from tax** subject to two conditions:

- The sale is carried out by 31 December of the year following the year in which the tax domicile was transferred outside France at the latest
- The main residence has not been made available to a third party between the transfer and the sale, either free-of-charge or for valuable consideration.

► **Social levies:**

Pursuant to the 2019 Social Security Budget Act, individuals who are affiliated with a social security scheme in a European Union Member State, an EEA country or Switzerland on the date a gain is realised or income is received are not liable to the general social security contribution (CSG) and the social security debt repayment contribution (CRDS) for:

- Income earned from property and furnished rental property not subject to social security contributions
- Capital gains on the sale of property
- Earnings and capital gains subject to tax deferral, if the condition concerning the geographic location of the social security scheme is met as at the deferral date.

Nevertheless, the aforementioned categories of income are liable to the 7.5% solidarity levy.

This measure does not apply to residents of countries outside the EU, EEA and Switzerland who remain liable for social levies at an overall rate of 17.2 %.

WHEN AND WHERE TO FILE YOUR INCOME TAX RETURN ?

File your return online at impots.gouv.fr on or before 26 June 2021

If you cannot file your return online,
you can send a paper return until 20 May 2021 to:

Service des impôts des particuliers non résidents

10, rue du Centre - TSA 10010

93465 NOISY-LE-GRAND Cedex

Switchboard: +33 1 72 95 20 42

Or via your secured messaging service from your personal account on www.impots.gouv.fr

See pages 3, 4, and 5 for income tax return filing procedures and payment methods.

CASE NO. 2: YOU ARE SENT BY YOUR EMPLOYER TO A COUNTRY OTHER THAN FRANCE AND OTHER THAN THE COUNTRY IN WHICH THIS EMPLOYER IS ESTABLISHED ⁽⁹⁾

WHEN AND WHERE TO FILE YOUR INCOME TAX RETURN ?

You need to file your income tax return by the usual deadlines either online or with the tax assessment service covering your residence for tax purposes in France.

CASE NO. 2A: YOUR RESIDENCE FOR TAX PURPOSES IS STILL IN FRANCE, BUT THE REMUNERATION FOR YOUR WORK ABROAD IS LIABLE IN THE COUNTRY WHERE YOU WORK TO TAX EQUAL TO AT LEAST TWO-THIRDS OF THE TAX YOU WOULD PAY ON IT IN FRANCE

- This remuneration is fully exempt from French income tax, but is included in the calculation of your overall tax rate (so that other income arising from France is taxed according to a progressive tax scale).
- Your household's other income is taxable in France under the standard procedure.

CASE NO. 2B: YOUR RESIDENCE FOR TAX PURPOSES IS STILL IN FRANCE, BUT YOU CARRY ON CERTAIN WAGE-EARNING ACTIVITIES ABROAD

You carried on your wage-earning work:

▶ **Either for more than 183 days over a period of 12 consecutive months in the following fields:**

- Construction and assembling sites, installation of industrial assemblies, their start-up, their operation and associated engineering
- Exploration and mining of natural resources;
- Navigation on board vessels registered with the French international register.

▶ **Or for more than 120 days over a period of 12 consecutive months in market research**

Your remuneration is eligible for exemption if you meet the three following conditions:

- You were posted abroad by your employer
- You resided in France for tax purposes before your departure
- Your employer is established in France, in another European Union Member State or in Iceland, Liechtenstein or Norway.

In both cases 2A and 2B:

- ▶ This remuneration is fully exempt from French income tax, but is included in the calculation of your overall tax rate (so that other income arising from France is taxed according to a progressive tax scale).
- ▶ Your household's other income is taxable in France under the standard procedure.

Note: These provisions do not apply to cross-border workers or public servants.

CASE NO. 2c: YOUR RESIDENCE FOR TAX PURPOSES IS STILL IN FRANCE, BUT THE REMUNERATION FOR YOUR WORK ABROAD IS LIABLE IN THE COUNTRY WHERE YOU WORK TO TAX EQUAL TO LESS THAN TWO-THIRDS OF THE TAX YOU WOULD PAY ON IT IN FRANCE OR YOU DO NOT MEET THE CONDITIONS FOR TOTAL EXEMPTION

- ▶ In this case, the remuneration earned for your work abroad is taxable up to the level of taxation that would have been applied in France for the same work.

Please note: any remuneration supplements you receive for living in the other country are exempt from income tax in France, but are counted in the calculation of your taxation rate, if they satisfy all the following conditions:

1. They are paid for periods worked abroad in the employer's direct and exclusive interest;
2. They are justified by a physical transfer requiring residence of at least 24 hours in the other country
3. They are determined before you leave France, are calculated based on the length, number and place of the periods of work abroad, and account for less than 40% of the remuneration you would have received had you stayed in France.

- ▶ Your household's other income is taxable in France under the standard procedure.

CASE 2D: YOU ARE A CROSS-BORDER WORKER

- ▶ New arrangement concerning your 2020 income tax return and the tax regime applicable to earnings of cross-border workers during the Covid-19 epidemic:

Tax treaties provide for taxation of employment income in the country where the activity is carried out. However, the current health crisis has led to an increase in home-based teleworking. The place where the activity is carried out, and therefore the taxation of that activity, is affected by this new working method in the case of French residents, whenever their employer is based outside France.

Therefore, to enable users who so wish to continue to be taxed in the country where the activity is normally carried out, France has signed bilateral agreements with Germany, Belgium, Switzerland, Italy and Luxembourg.

More information about these bilateral agreements can be found on the [impôts.gouv.fr](https://impots.gouv.fr) website, in the "International" section and then under "International Conventions". Details about filing procedures can also be found under "[Taxation for those arriving in or returning to France](#)".

"<https://www.impots.gouv.fr/portail/particulier/questions/comment-seront-imposes-mes-revenus-percus-de-letranger>" [Accueil](#) > [Particulier](#) > [Question](#)>Comment seront imposés mes revenus perçus à l'étranger? ("Taxation of income received abroad" – in French only).

TO FIND OUT MORE

<p>1. On the calculation of your tax</p> <p>Service des impôts des particuliers Non-Résidents 10 rue du Centre TSA 10010 93465 Noisy-le-Grand Cedex</p> <p>Note: if you ask a relative to carry out a formality on your behalf, please remember to supply him/her with a letter of proxy and a copy of your identification documents.</p>	<p>E-mail: Via your secured messaging service from your specific user account on <i>impots.gouv.fr</i> Joint switchboard: +33 1 72 95 20 42 Monday to Friday 9am-4pm</p>
<p>2. On payment by monthly instalments and direct debit on the payment due date</p> <p>Direct Debit Service Centre</p>	<p>By e-mail, via your secured messaging service from your personal account on <i>impots.gouv.fr</i>.</p> <p>By telephone: +33 809 401 401 Monday to Friday 8.30am-7pm</p>
<p>3. General information</p> <p>Go to "International/An individual" on <i>impots.gouv.fr</i></p>	<p><i>impots.gouv.fr/International/An individual</i></p>

Entitlement to **French health insurance benefits** is dependent on residence in France. A transfer of residence abroad generally terminates your entitlements and you are asked to return your Carte Vitale healthcare smart card, except in certain cases such as individuals whose main income is a French retirement pension or invalidity benefit and employees posted abroad by their company who continue to be covered by French social security legislation throughout the period of their posting abroad.

You are therefore advised to contact your national health insurance body and supplementary health insurance body to find out precisely what your situation is and, where necessary, choose your health insurance coverage abroad before your departure.

(1) Subject to international tax treaties to prevent double taxation.

(2) All countries and territories with the exception of mainland France and the French overseas départements.

(3) Subject to provisions to the contrary in tax treaties between France and certain countries. See the international treaties on the *impots.gouv.fr* website.

(4) The employer must be established in France, the European Union, Norway, Liechtenstein or Iceland.

(5) Remuneration supplements paid for living abroad may be exempt in certain circumstances, but they are counted in the calculation of the tax rate.

(6) See the tax treaties in the International section of *impots.gouv.fr*.

(7) Form 2041-E is available on *impots.gouv.fr* or from your local tax office.

(8) Nature and sum of each item of income.

(9) SEstablished in the European Union or the European Economic Area..