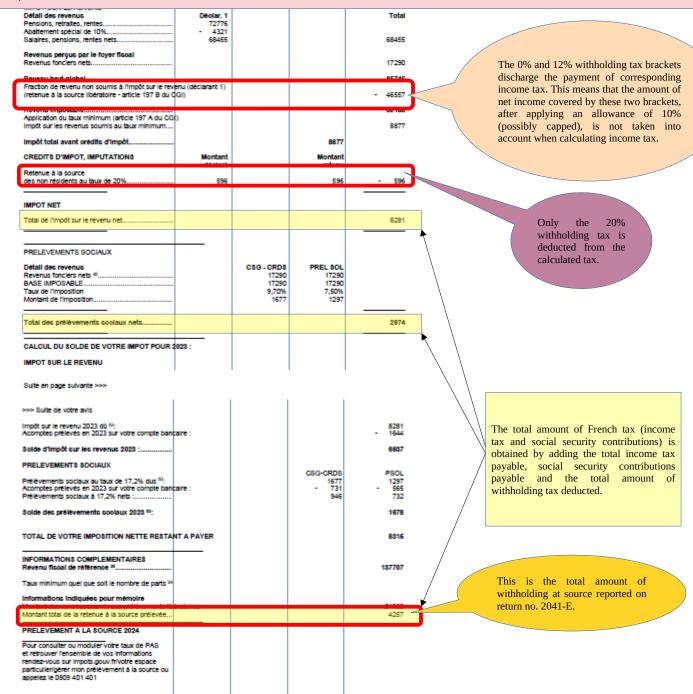
How to read your tax notice if your income is suject to withholding at source for non-residents

You are a non-resident and you perceive wages, salaries, pensions or annuities from French sources: these may be subject to withholding at source for non-residents.

This withholding tax is directly deducted by your employer or your pension fund and is calculated by income brackets at rates of 0%, 12% and 20%.



NOTE: an adjustment to non-resident withholding at source may occur for example:

- if the debtor (employer or pension fund) did not deducted any withholding at source or not enough;
- if the elements of income are paid by various employers or pension funds: the amount withheld at source should be calculated based on the total income of each household member. However, when there are multiple income sources for one person (and the payer of each income is not aware of the other elements of income), each payer applies the three-bracket withholding scale based only on the income it is responsible for.