



# Impatriates

## Income tax return:

### Remember to use the impatriate tax regime

#### **You are an impatriate in France.**

Until last year, you benefited from support from Schneider's services, but today you are expected to be autonomous — yet completing your income tax return is not always that straightforward

The CFTC reminds you of the conditions required to benefit from the **"impatriate tax regime."**

This scheme is specific and strictly regulated (Article 155 B of the French General Tax Code).

#### **Eligibility situations**

- You are **hired directly from abroad** to work in France (whether you are a foreign national or a returning expatriate).
- You are **transferred or seconded from a company established abroad to one in France**, particularly under an **intra-group mobility** arrangement.
- You are **recruited from abroad to work in France after international experience**, including returning after expatriation.

#### **Additional mandatory conditions**

- You must **not have been a French tax resident during the 5 calendar years preceding your start date**.
- You must **establish your tax residence in France** and carry out your **main professional activity there** (cumulative conditions).

#### **Some specific rules that applies for 8 years**

The regime applies **until December 31 of the eighth year following the start of employment in France**.

#### **The benefits of the regime and its impact on income tax**

- **Income tax exemption on the impatriation bonus** (if separately identifiable in compensation).
- Otherwise, option for a **flat-rate allowance equal to 30% of total remuneration**.
- Total exemptions are subject to a **global cap (which may reach approximately 50% of total compensation depending on the situation)**.

#### **Other possible benefits (subject to conditions)**

- Partial exemption for income related to **professional activities performed abroad**.
- Favorable tax treatment for certain **foreign-source income**.

#### **Filing requirements**

If you opt for the flat-rate method, you must notably:

- Adjust the **net taxable salary (boxes 1AJ / 1BJ)** in form 2042.
- Report exempt amounts in the additional tax return (**2042C – boxes 1DY / 1EY**).

#### **In case of error, omission or oversight... don't panic!**

**You can correct your tax return via the online service between August and December 2026.**

**In any case, you have up to 3 years to amend your previous tax returns.**

**Any questions? Contact your CFTC representatives**

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