

What are the applicable legal instruments?

Pensions which are liable to French taxes under the tax conventions which France has signed in order to avoid double taxation are subject to tax withholdings pursuant to article 182A of France's general tax code ("Code Général des Impôts"/ CGI).

What are the calculation rules?

- Your withholding basis is constituted by your net taxable amount (pension and any pension top-up and/or bonus, minus tax-exempt compulsory deductions – health insurance contributions and the tax-exempt portion of CSG), after application of the special 10% tax allowance (an additional 40% tax allowance is applied prior to the 10% allowance if you reside in one of France's Overseas Collectivities).
- The amount of your monthly withholding is calculated using a scale which is modified each year by a decree issued by the minister in charge of economy and finance (lump-sum exempt amount of 8 € per month).
- In 2023, the withholding rates and monthly income brackets are as follows:

0%	Below 1,338 €
12%	between 1,338 € and 3,880 €
20%	Above 3,880 €

Your obligations

- Every year, you will need to fill out and submit a tax return to the "centre des impôts des non-résidents" (tax office for non residents) at the following address: 10 rue du centre, 93465 NOISY LE GRAND CEDEX (France)¹.
- You will need to state your total taxable income in FRANCE as well as the total amount of withholdings deducted. For this purpose, as regards your CRPN pension, CRPN will upload a tax certificate to your personal account each year and send you a recap of your tax withholdings.
- Income from which withholdings have been deducted must be listed on the last page of your return, either in the section entitled "autres renseignements" (other information) or on an additional sheet.

For more information, please contact either the tax office for non-residents or your tax consultant directly.

¹ Using forms 2042 and 2042C, which you will need to request from the "centre des impôts des non-résidents"