

Under French domestic rules, you became a French Tax Resident the day after you arrive in this country with the intention of staying indefinitely or for a long period in France.

France is the location of your main residence (not for an intern or people who you spend less than 183 days/year in France (ex. co-tutelle)) and of your main income so, you'll have to pay an "**Impôt sur le Revenu**" (Tax Income)

Under the Law, it is your responsibility to make yourself known to the French Tax Authorities and to fully declare your income, capital gains and wealth (CNRS, AMU, ECM... declare your salary but it's not sufficient).

For 2017, you will have to pay a **tax on your 2016 Salary**.

- If you are a PhD student payed by a French organism : you will have to pay
- If you are a PhD student payed by another country (CSC grant...) : look at the tax treaty (and on your contract)
- If you are a PhD, Post-doc or invited Teacher who stay less than 2 years in France : International tax treaties exist for researchers and may allow you not to pay taxes if you come from a country listed in "Annexe 1" or "Annexe 2" (country of origin before your stay in France, NOT your nationality !- see attached document)

NB:

- 1- *If you are also be considered as tax resident under the rules of another country, check if there is a double tax treaty with France.*
- 2- *If you decide to go abroad (after your PhD for example) but your wife/ children still live in France, you'll always be considered as a resident, even if you work abroad...*
- 3- *If you worked in France in 2016 and leave in 2017, you also must have to pay.*
- 4- *Married couples or PACS must complete joint tax returns.*

AGENDA 2017 :

For Your Information, Marseille is situated in Bouches du Rhône Dept in "**ZONE 1**"

- 12 April 2017 : Opening of the on-line platform www.impots.gouv.fr

- In May :

case n°1 : First declaration : the Paper file will only be available at the begining of May 2017 on <https://www.impots.gouv.fr/portail/formulaire/2042-impot-sur-le-revenu/declaration-des-revenus>

Look in "Millésimes 2017" for a document called : "Formulaire 2042 : Déclaration des revenus 2016" (or CERFA2042).

You'll need **to file it, sign it and send it to your tax office***

case n°2 : You have already declare your situation last year, the deadline to file your income tax statement is **May 17** (by post) and **May 23** (by internet)

You can declare your income from now on <http://www.impots.gouv.fr/> => "Espace Particuliers"
=> Take your personal code (3 numbers : N° fiscal, N° télédeclarant & Revenu fiscal de référence).

You could also have received your "déclaration préremplie" by post. You just have to check the amount of your "revenu net imposable" on your December 2016 Payslip. Go to the website and follow the procedure.

- From August to November 2017 : If you have made any mistake in your declaration, you can correct it directly on-line from August, 1st.

- 16 October 2017 : last payment of the year for people who pay monthly (No payment in November and December). 1st declaration, you will have to pay in 1 or 3 payments.

*** you'll have to send "paper version" to the tax office which depends your accommodation i.e :**

MARSEILLE city center

CENTRE DES FINANCES PUBLIQUES

SERVICE IMPÔTS PARTICULIERS

183 AVENUE DU PRADO

CS 40005

13265 MARSEILLE CEDEX 08

Téléphone : 04 91 17 97 72

Courriel : SIP.MARSEILLE-1ER@DGFIP.FINANCES.GOUV.FR

Reception : 8H30-12H00 and 13H30-16H00 Monday, Tuesday, Wednesday, Friday (closed on Thursday)

MARSEILLE 13ème

CENTRE DES FINANCES PUBLIQUES

SERVICE IMPÔTS PARTICULIERS

79 AV DE SAINT JULIEN

CS 10097

13377 MARSEILLE CEDEX 12

Téléphone : 04 91 24 15 17

Courriel : SIP.MARSEILLE-13E@DGFIP.FINANCES.GOUV.FR

Reception : 8H30-12H00 and 13H30-16H00 Monday, Tuesday, Wednesday, Friday (closed on Thursday)

To find the **address of YOUR center :**

<http://www.impots.gouv.fr/portal/dgi/public/contactspart;jsessionid=4CRTBH3GKSY25QFIEIQCFI#coordLoc>

These centers could help you for declarations, calculations, exemptions, claims, payments, delays... related to **income tax**, **residential tax** or **contribution to public television**.

You will also find attached a document created by the Public Finance Ministry. It will present you **an overview of the French Tax System**.

To Simulate the amount of your Tax Income, see also the website :

https://www3.impots.gouv.fr/simulateur/calcul_impot/2017/simplifie/index.htm

Claire Guéné