

Responses prepared by the Valserhône *Service des impôts des particuliers* (SIP, private citizens' tax office) to the questions most frequently asked by members of the personnel

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1. Tax domicile and the obligation to declare your income

1.1 Who has to complete an income declaration in France? For example, I started at CERN as a fellow in November 2025 – do I have to complete my 2025 income declaration in France or in my country of origin, or in both? What if I have kept my domicile in my country of origin?

Every year, everyone who is domiciled in France (mainland or overseas departments) must submit a declaration of all their income and their family dependents (in accordance with the *Code Général des Impôts* (CGI, general tax code), art. 4).

This concerns (art. 4B of the CGI):

- a) people whose home or main place of residence is in France;
- b) those who perform their professional activities, whether in receipt of a salary or not, in France, unless they can prove that the activity performed in France is a secondary activity;
- c) those whose economic interests are centred in France.

Only one of these criteria needs to apply.

People who receive profits or income, the taxation of which is France's responsibility under an international double-taxation agreement, are also liable for income tax, regardless of their nationality and of whether their tax domicile is in France or not (art. 4B of the CGI).

Where these criteria are met, the person concerned is obliged to declare their income in France, even if the duration of the stay is less than one year. Thus, a person who arrived in France in November 2025 must declare the income they earned in 2025 for the period during which they fulfilled the criteria stated above, that is, from November to 31 December 2025.

Taxpayers who have retained their tax domicile in another country are still obliged to complete a declaration in France for the period since the date of their arrival in France. The situation should be assessed on a case-by-case basis.

1.2 When is the declaration due? Should I inform the *Service des impôts* of my arrival as a resident in France immediately or wait until May? Is it possible to receive the declaration form automatically in the first year or do you have to request it?

Income declarations must be submitted in the May of the year following the year in which the income was earned. In principle, the tax services do not need to be informed of the taxpayer's arrival before the declaration is submitted, so they will not send you anything and are not aware that they need to tax you. Remember that the date used to determine liability for local taxes ("*taxe d'habitation*" or residence tax, and "*taxe foncière*" or property tax) is 1 January of the tax year concerned. A taxpayer who moves into a property (or becomes a homeowner) after that date is not liable for those taxes in

respect of those premises.

N.B.: Your place of residence on 1 January also determines your “*adresse fiscale de taxation*” (address for tax purposes) for income tax and, by extension, the competent service that will handle your taxation. For income declarations for 2025, which will have to be made between mid-April and mid-May 2025, your place of residence on 1 January 2025 is used (this date also determines the application of local taxes).

Taxpayers are, of course, unknown to the tax services until they submit their first income declaration and therefore cannot be sent a declaration form to complete. In this first year, the taxpayer must take the necessary steps to obtain a blank declaration form before the deadline for submitting hard-copy declarations, either by downloading it from www.impots.gouv.fr (type “*formulaire*” in the search box) or by asking for it at an office of the *Direction Départementale des Finances Publiques* (DDFIP, Departmental Directorate for Public Finances): Valserhône SIP (*Service des impôts des particuliers*) or its local branch in Gex.

1.3 What are the consequences if I forget to make my declaration within the deadline?

In the absence of a declaration, the tax authorities may send the taxpayer a declaration request or formal notice that they are required to submit the declaration. Under certain conditions, they may commence compulsory taxation of the income of which they are aware, and may even undertake a compulsory assessment. If the taxpayer is then taxed, the tax due according to the scale in force may be increased by up to 40% plus late-payment interest charged at a rate of 0.20% per month overdue.

The non-taxation in France of income from CERN does not in any way waive the obligation to submit a declaration, even if the application of an increased rate of tax or of interest on late payments is only theoretical in this case, since the amount of tax due is often 0 euros (except in the case of taxpayers who have other sources of income aside from CERN, e.g. income from property or securities, income in the spouse’s name in cases of joint taxation [married couples and civil partners] or those who receive an individual annual statement from CERN).

1.4 What should I do when I leave CERN and/or my residence in France?

In general, the authorities should be notified immediately of any change of address, even if the new address is abroad, to ensure the delivery of mail relating to taxation. To do this, please either contact one of the DDFIP services mentioned above or use the secure messaging platform on the www.impots.gouv.fr website. This will ensure that the declaration form is sent to the new address.

Considering that income for a given year is declared the following year, taxpayers who moved abroad in 2025 must declare the income that they earned in France up until their departure in 2025.

The tax authorities provide online services allowing taxpayers who are abroad to declare their income and to make payments where necessary.

1.5 Whom can I contact, if necessary, to ensure that I complete the form correctly? Do they have English-speaking advisers?

Information is provided for taxpayers on the general online portal (www.impots.gouv.fr), some of which is in English. The *Centre de Contact* (tax hotline), which can be reached on 0809 401 401, handles

questions concerning payment in monthly instalments, telephone/in-person appointments and all requests sent by secure messaging to the relevant department.

For more personalised information, please contact your local SIP (Valserhône for residents of the Ain department) if you have any queries regarding taxation arrangements, calculations and payment.

For help in completing the form or for questions relating to the rights and obligations of taxpayers, please contact the relevant SIP. As a rule, these offices are open to the public on Mondays, Tuesdays, Wednesdays and Thursdays from 8.30 a.m. to 12.30 p.m. (closed on Fridays). You will be seen by an adviser and, for more complex questions, a personalised service may be available by appointment.

The Valserhône SIP can also be contacted by telephone (04 50 56 69 40). The latter is competent only for users domiciled in the Ain.

By logging into their "*espace particulier*" on the website impots.gouv.fr, users can now contact their SIP using their secure messaging platform and/or request a telephone or in-person appointment with the relevant department from the menu "*Contacts et RDV*".

1.6 Is it normal for someone who arrived in 2025 to receive a request in September 2025 to declare the income earned in 2024?

No. Only those people who were resident in France during the year under consideration are obliged to declare the income they earned during the period in which they were residents. It follows that a person who moved to France in 2025 is not obliged to submit an income declaration for 2024.

1.7 If I spent only a short time in France (e.g. 9 months, 12 months, 18 months), how should I go about declaring any income I earned in France to the SIP (*Service des impôts des particuliers*)? After informing the SIP of my new address abroad, should I expect, the following year, to receive the income declaration form at that new address? Or is it necessary to declare the income I earned in France before I leave the country? How should I proceed in the latter case?

Taxpayers who are domiciled in France are obliged to submit a declaration of income within the normal time frame, i.e. in the year following that in which the income was earned. In principle, such taxpayers will not receive an income declaration form and will thus have to obtain one for themselves, e.g. by downloading one from the website.

If the period of residence in France stretches over two calendar years, the taxpayers concerned will be subsequently identified by the SIP and should automatically receive an income declaration form for the second year.

Any changes of address must, of course, be communicated to the SIP.

1.8 How can I obtain a tax number, which is often required by banks, when I have not yet submitted an income declaration?

A tax number will be issued in advance only if you have income that is earned or taxable in France and is taxed at source.

New arrivals can request the creation of a tax number by either:

- going to their SIP in person, or

- sending a request by post to their SIP.

In both cases, they will be required to provide the following supporting documents, depending on their situation:

- a valid national identity card or passport (French or other)
- an EU or EEE residence card
- a French residence permit, which may be a special residence permit, a residence card, a temporary residence card or a residence certificate for Algerian nationals
- a long-stay visa equivalent to a residence permit (stamped by the French Office for Immigration and Integration, OFII) and, if applicable, an up-to-date family record book (*livret de famille*)
- a birth certificate or a certified and annotated copy thereof.

These documents should be submitted along with a completed copy of form No. 2043 (specifically designed for this purpose), which can be downloaded from <https://www.impots.gouv.fr/accueil>

The contact details of the SIP are available on the [official website](#) of the French authorities. To find the SIP for your place of residence, enter the city name or the postcode in the field entitled “Où ?”.

Normally, a tax number is only issued after you make your first income declaration. It appears on your “*avis d’impôt*” (tax assessment notice).

1.9 I received an internal tax annual certificate and an individual annual statement in the same tax year; should I tick box 8FV? Do I need to adapt the wording “*Membre de personnel du CERN assujetti à l’impôt interne du CERN et, à ce titre, exonéré d’impôt sur les prestations financières et familiales versées par le CERN*” and “*Membre du personnel du CERN (utilisateur/associé) (as appropriate), de nationalité ..., rémunéré par ... (employer’s name and address), imposable en ... (country in which I am liable for income tax)*” under the “information” heading?

You should tick box 8FV to cover the period in which you were a “*membre du personnel du CERN assujetti à l’impôt interne du CERN*” (“member of the CERN personnel subject to CERN’s internal taxation” and therefore receiving an internal tax annual certificate), and you should declare your income for the period for which you were a “*membre du personnel du CERN (utilisateur/associé)*” (“member of the CERN personnel (user/associate)” and therefore receiving an individual annual statement) in box 1AG (declarant 1) or 1BG (declarant 2).

You should include both of the aforementioned notes under the heading “*Information – Mention expresse*”, indicating the period to which each of the notes applies.

1.10 I am an associated member of the personnel who receives an individual annual statement. How is the 10% of actual expenses (box 1AK on form 2042) applied to the COLA and/or to any taxable salaries in my home country? What happens if I leave box 1AK empty?

The flat rate of 10% **OR** the actual expenses are deducted from **all remuneration (*traitements et salaires*) received by the declarant**, i.e. from the COLA, from foreign remuneration already taxed by the country in which it is paid and from other foreign remuneration taxable in France, as well as from remuneration paid by a French source.

By leaving box 1AK empty, associated members of the personnel opt not to deduct their actual professional expenses (this option would have resulted in lines 1AK to 1DK needing to be completed) and the

flat-rate deduction of 10% is therefore automatically applied. It is calculated based on the total amount of remuneration declared. Please note that, if the deduction of actual professional expenses is requested but proves to be less advantageous for the declarant than the flat-rate deduction, the system will select the more advantageous option for the declarant.

1.11 Where can I find the official CHF/EUR and other currency exchange rates?

The Valserhône SIP will inform CERN of the official CHF/EUR exchange rate to be used in income declarations as soon as it becomes available, and the information will be published in the [Bulletin](#) between March and April.

For other currencies, the SIP can provide the exchange rate to be used. Members of the personnel must therefore contact the SIP directly.

2. Declaration of income

2.1 What is the recommendation for people at CERN – should I submit a hard-copy declaration or an online declaration?

All users must now make an online income declaration. Only those who are technically or otherwise unable to make an online declaration may continue to submit a hard-copy declaration.

In principle, members of the CERN personnel who meet the income criterion must submit their declaration online. They must also provide their CERN internal tax annual certificate. They must make their declaration online, under the same conditions and within the same time frame as other taxpayers, and then send their internal tax annual certificate to the SIP either via secure message by connecting to their “*espace particulier*” on the website impots.gouv.fr or by post.

2.2 Will the implementation of taxation at source change anything for members of the CERN personnel? (For example, will it still be necessary to make an income declaration?)

The taxation at source reform is only a reform of the tax collection process. It therefore only concerns the way in which income tax is paid. The declaration procedures and tax management rules are not affected. It is still necessary to make an income declaration under the same conditions as before the reform.

2.3 Do I have to provide my bank details to finalise the income declaration online and how can they be used (e.g. for a possible tax credit)?

Your bank details are required so that the tax authorities can debit any advance payments, as well as refund overpayments or pay any tax refunds (e.g. tax credit). Your online declaration is not complete until you enter your bank details. For a foreign bank account, the [SEPA](#) (Single Euro Payments Area) format should be used.

2.4 I am a student and an associated member of the CERN personnel with the status of user, visiting scientist (VISC) or cooperation associate (COAS). I spend more than 55% of my working time at CERN and my only remuneration is from my institute in my country of origin. Should I pay tax on that remuneration in France or in my country of origin?

If you live in France and you travel to CERN to conduct research in the context of your studies, the remuneration you receive from your university in the UK (for example) is not subject to tax provided that the remuneration is intended to cover your living expenses during your studies or training. It depends on the exact nature of the remuneration. Every situation is unique. The reasoning will be guided by the provisions laid down by any agreement between the French Government and your country of origin aimed at avoiding double taxation. The documents provided by the individual concerned will be examined by the SIP.

Anyone in this situation should seek advice from their local SIP on any specific questions related to their declaration obligations.

3. Content of the income declaration form

The duty to declare income applies to all income, except for income that is explicitly exempt, that the taxpayer earns over the course of the fiscal year concerned.

3.1 What income aside from income from CERN needs to be declared (e.g. bank interest)? Does the income from the rental/sale of a property abroad need to be declared in France? If so, how? What should I do if I'm subject to the "*impôt sur la fortune immobilière*" (IFI, wealth tax)?

The income that must be declared, unless explicitly exempt by law, is as follows:

- salaries and related income: subsistence allowances, paid leave, additional salary benefits, expense allowances, etc.
- pensions: retirement pensions, annuities, maintenance, etc.
- income from securities: interest, dividends, income from stocks and shares, etc.
- capital gains on the sale of securities
- rental income (unfurnished property)
- professional income: agricultural profits, industrial and commercial profits (including income from renting out furnished property, non-commercial profits, etc.)
- capital gains on the sale of a property: box 3VZ for capital gains made in France and already taxed at 19% (for capital gains made abroad => contact the relevant SIP).

This income must also be declared if it is earned abroad, but, depending on the tax agreements in place, mechanisms exist to avoid double taxation. These agreements sometimes provide for certain income to be exempt from tax.

The applicable agreement will determine the taxation arrangements (e.g. declaring and being taxed in France and receiving a tax credit, or taxation according to the applicable rate), which may include the

obligation to submit the 2047 declaration form.

In the absence of a tax agreement, the income may be taxed in both countries (the place of residence and the place of income).

Rental income earned abroad is handled in line with the various agreements. If no agreement is in place, it is liable for taxation in France.

If you are subject to the IFI, you must complete IFI declaration No. 2042-IFI.

3.2 What supporting documents does the tax service need in addition to the income declaration form? Do I need to provide proof of taxation abroad?

As a general rule, taxpayers no longer have to provide supporting documentation unless they wish to declare a special exemption. However, the tax authorities can request any supporting documentation after the declaration has been submitted.

CERN personnel who received an internal tax annual certificate must prove that they have been subjected to this internal tax and, to this end, they are required to attach the certificate issued by CERN to their declaration form.

Similarly, proof of taxation abroad is required when the income is declared in France but is subject to a provision aimed at avoiding double taxation (e.g. those employed in the Canton of Geneva or receiving property income in the UK).

3.3 How is the income declaration linked to “*taxe d’habitation*” (residence tax)?

As of 2023, no households are subject to residence tax for their primary residence, which is determined according to the address indicated on their income declaration (address on 1 January of the fiscal year concerned).

Residence tax still applies to secondary residences and vacant properties.

A new compulsory declaration has now been introduced in France. It applies to all residential property owners, whether they are private individuals or companies, and is designed to enable local councils to identify those properties that are still liable for the tax (secondary residences, vacant property, etc.).

All residential property owners (private individuals, professionals, public institutions, foreign governments) are obliged to inform the French tax authorities of the nature of the occupancy of each property or, if they do not occupy a property themselves, state the identity of the occupant(s) and their period of occupancy (as at 1 January 2023).

For more information, see the “[Gérer mes biens immobiliers](#)” (“Manage my property”) page on the tax authorities’ website (and see section 3.4. below).

3.4 How does the SIP determine whether tenants who are not taxpayers in France are liable for residence tax? Do landlords have an obligation to notify the SIP of any new tenants? Or can they pay the residence tax on behalf of their tenant?

As of January 2023, a new online tool entitled “*Gérer mes biens immobiliers*” is available to landlords

on the tax authorities' website.

Landlords must indicate, for each of their properties, in what capacity they occupy them or, if they do not occupy them themselves, specify the identity of the occupants and their period of occupancy (situation at 1 January 2025 for 2025).

3.5 How does the family situation affect the tax situation? If my spouse/partner declares income, how is the income from CERN taken into account? If my spouse/partner does not live in France, do we have to make two separate declarations?

Income tax is assessed for each "*foyer fiscal*" (fiscal household). For a married couple or civil partners, the fiscal household comprises the spouses/partners and, if applicable, their dependent children. The declaration must include all taxable income earned by the fiscal household.

In the case of CERN personnel who receive an internal tax annual certificate and are therefore not required to declare their salaries, the basis for taxation will consist of the other incomes of members of the household, with the CERN income having no effect on the tax liability.

If one of the spouses/partners lives abroad and is not a tax resident in France, only the income of the spouse residing in France should be declared, without taking into account the income of the non-resident spouse. In this case, the number of units included in the family quotient used for the calculation of tax is the same as for people who are married or have a civil partnership (known as the "regime of community").

3.6 Which is the most advantageous tax-rate option (personalised household or individual rate, non-personalised rate) for the spouse/partner of a member of the personnel who earns income?

If the member of the CERN personnel who receives an internal tax annual certificate does not earn any other income, the individualisation of tax rates has no impact: the household rate is the same as the rate of the person declaring taxable income and the CERN employee's rate is zero.

3.7 How is income from the US handled by the tax service, particularly if, as a US citizen, I have kept my domicile in the US?

France and the US have a tax agreement. Income from the US (salaries and related income, income on securities, professional income and property income) must be declared in France.

Depending on the type of income and whether it is taxable in the US, mechanisms are applied in France to avoid double taxation.

Thus:

- For private or public salaries and private or public pensions received in the US, a tax credit equal to the amount of the French tax applicable to this income is granted.
- For interest and dividends received in the US by US nationals resident in France, a tax credit equal to the amount of the French tax applicable to this income is granted.
- For interest and dividends received in the US by non-US nationals resident in France, a tax credit equal to the amount of the tax levied in the US is granted.
- For industrial, commercial and non-commercial profits, a tax credit equal to the amount of the

- French tax applicable to this income is granted.
- Finally, for property income received in the US, a tax credit equal to the amount of the French tax applicable to this income is granted.

Naturally, in order to be eligible for these various tax credits, the income must have been subject to tax withheld at source in the US. In practice, tax on interest is rarely withheld at source in the US, which means that it is taxed in France.

Evidence of the payment of tax withheld at source in the US must therefore be provided.

3.8 I am insured with the CHIS; should I tick boxes 8SH/8SI?

These boxes now apply to CHIS members, so box 8SH or 8SI (declarant 1 or 2) must be ticked.

Following the decision of the *Conseil d'État* on 9 September 2020 that, on the basis of article 45 of the Treaty on the Functioning of the European Union, the application of social charges to international civil servants and retirees of an international organisation is contrary to European Union law, the aforementioned persons are not liable for such deductions from their capital income as they are covered by the social security system of the international organisation in question.

This decision concerns:

- international civil servants (European and Swiss nationals)
- retirees of an international organisation (European and Swiss nationals).

If you have a co-declarant, for example your spouse, who meets one of these conditions, i.e. is a member of a health insurance scheme of either an EEA country or Switzerland (LAMal) and is not a member of a compulsory French social security scheme, box 8SH or 8SI (declarant 1 or 2) must be ticked, as appropriate.

Information for French–Swiss co-declarants (residing in France):

There are two possible scenarios:

- **Scenario 1:** the person is in the Swiss social security system. This is the case if they receive income from professional activities (salary payments and assimilated income; non-salaried professional income (agricultural, industrial, commercial or non-commercial)) or replacement income (unemployment benefits) from exclusively Swiss sources, with no French income in the same category, meaning that they are obligatorily affiliated to the Swiss system, with the right to opt instead for health insurance in France. Whichever health insurance scheme is chosen (the Swiss LAMal, to which they are automatically entitled, or the French CNTFS, which they may opt for instead), they are exonerated from CSG and CRDS deductions from their income from assets. However, this income remains subject to the solidarity levy (*prélèvement de solidarité*, 7.5%).

Box 8SH or 8SI (declarant 1 or 2) must be ticked.

- **Scenario 2:** the person is subject to French social security legislation (compulsory scheme, with no right to choose an alternative). They are subject to CSG and CRDS deductions, as well as to the solidarity levy, resulting in a total social security levy of 17.2%.

Box 8SH or 8SI (declarant 1 or 2) should not be ticked.

The following income is concerned:

- rental income
- income from securities (interest, dividends, etc.)
- capital gains on securities
- capital gains on property.

In the case of couples who are married or in a civil partnership, if only one person meets the criteria to tick box 8SH or 8SI, that person must indicate, in the numbered boxes listed below, the income that is exempt from the CSG and the CRDS, depending on the nature of the income:

- section 8RF for property income
- section 8RV for paid life annuities
- section 8RC for income from securities
- section 8RM for capital gains on the sale of securities and assimilated gains.

The amount that must be indicated in each section depends on the matrimonial regime or the stipulations of the PACS contract and on the nature of the income.

For any queries, contact the Valserhône SIP.

3.9 I am insured with the CHIS; should I tick boxes 8RP/8RQ?

If you fill in box 1TT, namely if you declare employee shareholder dividends, then you must tick box 8RP. The same applies to your co-declarant, if you have one. If your co-declarant is not covered by compulsory French medical insurance and instead has the CHIS as primary insurance, or LAMal insurance in Switzerland, the same procedure must be followed: box 8RQ must be ticked if box 1UT is ticked.

3.10 Why doesn't my *revenu fiscal de référence* (reference tax income, or RFR) appear on my tax assessment notice?

The RFR does not appear on a household's tax assessment notice if the member of the personnel receives an internal tax annual certificate and benefits from a tax exemption. If box 8FV is ticked, the RFR is not calculated.

3.11 How do I declare the transfer value of my CERN pension in France? Which boxes should I tick? What is the tax rate?

Retirement capital is liable for taxation under ordinary law, in the same way as a monthly pension, and is subject to the progressive tax scale. It should be declared in box 1AM.

You must declare the entire amount of the capital, before any internal tax is levied. The tax authorities will then apply a 10% abatement.

Alternatively, you may opt for a flat-rate withholding tax of 7.5%, which may prove more advantageous, by declaring the capital received in box 1AT.

To find out if opting for the flat-rate withholding tax (1AT) rather than the progressive tax scale (1AM) would be to your advantage, you can use the simulators on impots.gouv.fr to compare the situations before declaring your capital.

Capital should be converted into € using the *Banque de France* exchange rate on the day on which it was paid into your bank account.

3.12 I am an employed or associated member of the CERN personnel and I have received the “*Attestation de résidence fiscale française des travailleurs frontaliers franco-suisses*” to fill in. Do I have to complete this form?

If you have received this form, please contact your local [SIP](#), preferably by email, to inform them that that a mistake has been made. **As an employed or associated member of the CERN personnel, you are not considered to be a crossborder worker.**

4. Declaration of foreign bank accounts

4.1 How should I declare my Swiss bank account or other bank account outside France? Is it sufficient to complete declaration 3916-3916 bis?

You must declare your foreign bank accounts using form 2042. To do so, tick box 8UU or 8TT on form 2042 of the income declaration, depending on the nature of the account, then complete and attach form 3916-3916 bis or a separate sheet of paper indicating the bank account details and the addresses of the financial institutions.

The online declaration system allows you to declare up to 99 bank accounts.

4.2 What are the consequences if I forget to declare a foreign bank account? What steps should I take to rectify the situation?

If a bank account opened abroad is not declared, a fine of 1500 euros is applied. This is increased to 10 000 euros if the account is opened in a country that does not have an administrative assistance agreement with France allowing access to bank information.

If the total credit balance of the undeclared foreign account(s) was equal to or more than 50 000 euros on 31 December 2019, the fine per non-declared account is equal to 5% of the credit balance and can be no less than either 1500 euros or 10 000 euros, as applicable (CGI, arts 1649 A and 1736; official bulletin BOI-CF-CPF-30-20).

Added to this are any corrections required to the income tax and wealth tax due, including the applicable late-payment penalties and interest.

As part of the procedure for the rectification of undeclared assets abroad, taxpayers can make themselves known to the authorities and voluntarily bring their past tax situation into line at any time by paying all evaded tax that has not lapsed under the conditions of common law as well as the relevant penalties and fines.

This concerns only voluntary declarations and rectifications.

Taxpayers must submit corrective declarations (for income tax and, if applicable, wealth tax) covering

the whole period of remaining liability. In addition to the declarations, the following must be submitted:

- a note explaining in detail and justifying the origins of the assets held abroad, accompanied by any supporting documentation proving this origin or allowing it to be established;
- evidence of the total amounts of assets held abroad, directly or indirectly, and of the income earned on those assets over the period concerned;
- if the assets originate from an inheritance or a donation, a certificate from the financial establishment specifying that no funds have been paid into the account by the taxpayer or any other evidence allowing the authorities to establish that the taxpayer has not paid funds into the account since the inheritance or the donation;
- a statement from the taxpayer declaring that the information provided is correct and takes into account all non-declared accounts and assets held abroad of which the taxpayer is the owner, the beneficial owner or the economic beneficiary.

Taxpayers will have to pay all additional taxes for which they are liable.

The extended limitation periods set out in article L169 of the *“Livres des procédures fiscales”* (LPF, tax procedures handbook) apply.

Additional taxes will include, in compliance with common law, the following penalties and fines:

- interest at the legal rate laid down in article 1727 of the CGI;
- an increase of 40% for wilful evasion as laid down in article 1729 of the CGI or an increase of 10% for a failure to make a declaration as required by law, as laid down in article 1728 of the CGI;
- the fine for non-declaration of assets abroad laid down in paragraph IV, article 1736 of the CGI (see above).

These voluntary rectifications are not handled by the SIP.