

Tax Relief

Tax relief credit called 'crédit d'impôt services à la personne' is available for those who need assistance with domestic services carried out in your home. Such as, childcare, school support, assistance to the elderly or disabled, home maintenance and housework, small gardening jobs and even computer and internet assistance.

The relief is available to anyone, provided the property is your principal residence. Both tenants and owner-occupiers are eligible.

The business must be accredited as an '*organisme de services à la personne*'. You can engage an employee, either directly through **Chèque Emploi-Service Universel**. Or it is possible to use an accredited business or association. Contact details of local services can be found at **Bénéficiaire des SAP**.

The amount of the tax credit is equal to 50% of the expenses incurred during the year. However, the ceiling varies according to the type of expenses incurred by the individual employer, up to a maximum of €5,000 for garden maintenance expenses per year. There is a ceiling limit of €12,000 (up to €18,000 in first year and €20,000 for disabled persons).

In order to mitigate the delay between payment for the work and receipt of the tax credit the following year, 60% is paid in January of each year, with the balance in the summer/autumn, after submission of your tax return.

Since June 2022, if you use a personal services organisation, you can benefit from the immediate advance of the tax credit. The service provider will be able to provide you with details of how to obtain it. You can also do so if you engage someone on a salaried basis. You simply make your periodic declaration to URSSAF and you deduct 50%. It is called '**l'avance immédiate**.'