

NON-RESIDENTS and French social contributions

In France, upon the realization of any capital sourced income (reception of dividends, bank interests, rental incomes, sale of a real estate asset, sale of company shares), Income tax (IT) and social contributions (SC) are due.

Non-residents IT rates are 20% and 30% above a certain threshold, unless the non-resident taxpayer wishes to disclose his worldwide income and opt for the progressive calculation method known as Barème progressif between 0% and 45%.

Capital social contributions are levied at **17.2%** for any taxpayer in France.

→ Regarding non-resident taxpayers, social contributions apply only to **French real estate income and French real estate capital gains.**

Since 2019, non-residents affiliated with a Social security scheme in any EEA country (European Union, Iceland, Norway, Liechtenstein) or Switzerland are exempt from CSG and CRDS which represent 9.7% out of the total contributions. These incomes remain subject to a levy at a rate of 7.5%.

Any taxpayer is entitled to claim a reimbursement in case these SC were not properly levied.