

Checklist for the Impatriate Regime Eligibles

Before Signing Your Employment Contract

- Verify that you have not been a French tax resident in the past five years
- Ensure that your expected employer is familiar with the impatriate tax regime
- Negotiate the inclusion of the impatriation bonus in your employment contract
- Include a clause referring to international assignments if you travel regularly

During the Negotiation

- Ask the employer how the reference compensation is determined
- Choose between the actual amount method and the flat-rate method (30%) for calculating the impatriation bonus
- Calculate the amount of tax you actually save under both options
- Negotiate the terms and conditions regarding business travel

Before Relocating to France

- Keep all documentary evidence of your residence abroad
- Retain proof that you were recruited from abroad
- Arrange for your family to be established in France before the end of year N+1
- Inform your future employer of the applicable reporting obligations
- Keep your bank account abroad for the receipt of foreign-source income

Every Year

- Verify the pre-filled amounts on your tax return
- Indicate your choice of the flat-rate method, if applicable
- Specify your chosen ceiling in the event of combined benefits
- Keep your payslips and assignment letters (business travel orders)