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Income Tax - Elderly Hospitality Expenses (deduction)

Verified 10 April 2025 - Directorate for Legal and Administrative Information (Prime Minister)

If you are accommodating some people over 75, you can deduct from your income, subject to conditions, a sum representative of the expenses you make for them (food, housing...). We'll tell you what you need to know.

What are the conditions to be fulfilled by the person being received?

Personal situation

To benefit from a tax deduction (https://www.service-public.gouv.fr/particuliers/vosdroits/F823?lang=en) , you must not have maintenance obligations to the person you are welcoming.

So she can't be your mother or father, for example.

On the other hand, it can be a brother, sister, uncle, aunt or someone unrelated to you.

The person you are hosting must also meet the following 4 conditions:

- Be over 75 in 2024
- Be permanently hosted in your home
- Not to be eligible for maintenance
- Have very limited resources.

> **Please note**
>
> The deduction is also available for the year in which the person arrives at the age of 75.

Conditions of resources

The taxable income (https://www.service-public.gouv.fr/particuliers/vosdroits/F34328?lang=en) 2024 **of the elderly person** must be less than or equal to the following amounts:

Single person

The income must not exceed **€12,144.27**.

Married or former couple

The income must not exceed **€18,854.02**.

The income to be taken into account is income **after deduction** of the 10% reduction for pensions and pensions (https://www.service-public.gouv.fr/particuliers/vosdroits/F415?lang=en) and the allowance for the elderly (https://www.service-public.gouv.fr/particuliers/vosdroits/F34328?lang=en) .

How much can be deducted as a senior's hospitality expense?

You can deduct benefits in kind **for their actual amount**.

It covers food, shelter and everything that is necessary for the person's life.

The deduction is limited to **€4,039** per person received in 2024.

If you are a married or a former couple, in which the two spouses are over 75 years of age, the deduction is limited to **€8,079**.

> **Please note**
>
> The elderly person you are welcoming **does not have to declare** that's on their own tax return.

Can this benefit be combined with the increase in the family quotient?

The deduction of hospitality expenses cannot be combined with the family disability quotient increase (https://www.service-public.gouv.fr/particuliers/vosdroits/F387?lang=en) , if the person you are hosting has a mobility card inclusion (https://www.service-public.gouv.fr/particuliers/vosdroits/F34049?lang=en) marked *invalidity*.

How do I report a senior's hospitality expenses?

You must specify the **fee amount** and the **number of persons** welcome to your statement.

You must be able to prove the reality of the reception of the person concerned at your home, as the tax administration may ask you to do so **justify**.

To complete your tax return, you can consult the explanatory note (https://www.service-public.gouv.fr/particuliers/vosdroits/R1281?lang=en) , and the practical income tax brochure (https://www.impots.gouv.fr/www2/fichiers/documentation/brochure/ir_2025/accueil.htm) .

Who can help me?

Find who can answer your questions in your region

- For general information

Tax Information Service

By telephone:

0809 401 401

Monday to Friday from 8:30 am to 7 pm, excluding public holidays.

Free service + call price

- To contact the local service managing your folder

Department in charge of taxes (treasury, tax department...) (https://www.impots.gouv.fr/portail/contacts)

Statute and miscellaneous references

General Tax Code: Articles 156 to 163x (https://www.legifrance.gouv.fr/codes/section_lc/LEGITEXT000006069577/LEGISCTA000006191588/?lang=en)
Deduction of taxable income from benefits in kind granted to a resident senior (section 156)
Bofip-Taxes n°BOI-IR-BASE-20-30-20-10 relating to the deductibility of maintenance payments paid to relatives in the ascending line (http://bofip.impots.gouv.fr/bofip/1832-PGP?lang=en)
Bofip-Taxes n°BOI-IR-BASE-20-60-30 relating to miscellaneous deductions from total income (http://bofip.impots.gouv.fr/bofip/1860-PGP?lang=en)

Online services and forms

Taxes: access your Special Space (https://www.service-public.gouv.fr/particuliers/vosdroits/R3120?lang=en)
Online service

2025 Online Income Tax Return for 2024 (Special Space) (https://www.service-public.gouv.fr/particuliers/vosdroits/R1280?lang=en)

Online service

Income Tax Return (Paper) (https://www.service-public.gouv.fr/particuliers/vosdroits/R1281?lang=en)

Form

2024 Income Tax Return 2023 - Tax Reductions and Tax Credits (https://www.service-public.gouv.fr/particuliers/vosdroits/R32008?lang=en)

Form

2025 Calculator Simulator: 2024 Income Tax (https://www.service-public.gouv.fr/particuliers/vosdroits/R2740?lang=en)

Simulator

FAQ

Deduction, tax reduction, tax credit: what differences? (https://www.service-public.gouv.fr/particuliers/vosdroits/F823?lang=en)

Additional topics

Income tax: return and reportable income (https://www.service-public.gouv.fr/particuliers/vosdroits/N247?lang=en)

Service Public

Income tax: deductions, reductions and tax credits (https://www.service-public.gouv.fr/particuliers/vosdroits/N19785?lang=en)

Service Public

I declare my tax cuts and credits (https://www.impots.gouv.fr/particulier/questions/jai-declare-des-reductions-et-credits-dimpot-en-2018-suis-je-concerne-par-le?lang=en)

Ministry of Finance

2025 Practice Brochure - 2024 Income Tax Return (https://www.impots.gouv.fr/www2/fichiers/documentation/brochure/ir_2025/accueil.htm?lang=en)

Ministry of Finance