

Taxes -- A summary produced by USLUO March 2009

Disclaimer: We cannot vouch for the accuracy of any information listed here or on the websites listed here.

<http://www.irs.gov/publications/p54/index.html>

Social Security: <http://www.ssa.gov/foreign/index.html>

<http://france.usembassy.gov/irs.html>

http://bern.usembassy.gov/federal_tax_law.html

(but it only refers you to the above link for Embassy in Paris)

For Social Security matters:

France: http://france.usembassy.gov/federal_benefits.html

Switzerland: http://bern.usembassy.gov/federal_benefits_unit.html

COLA information (Cost of Living Allowance):

http://aoprals.state.gov/content.asp?content_id=166&menu_id=81

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Many useful things on the website for American Citizens Abroad at:

<http://www.aca.ch/joomla/index.php>

including tax info at:

http://www.aca.ch/joomla/index.php?option=com_content&task=blogcategory&id=32&Itemid=46

and columns on taxes at:

http://www.aca.ch/joomla/index.php?option=com_content&task=blogcategory&id=57&Itemid=90

and latest news on taxes at:

http://www.aca.ch/joomla/index.php?option=com_content&task=category§ionid=1&id=13&Itemid=2

Medicare and insurance at:

http://www.aca.ch/joomla/index.php?option=com_content&task=blogcategory&id=44&Itemid=51

Social Security info at:

http://www.aca.ch/joomla/index.php?option=com_content&task=blogcategory&id=35&Itemid=45

Children's Citizenship at:

http://www.aca.ch/joomla/index.php?option=com_content&task=blogcategory&id=33&Itemid=44

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The Association of Americans Resident Abroad has info and FAQ on taxes at:

http://www.aaro.org/index.php?option=com_content&task=blogcategory&id=63&Itemid=91

Social Security info and FAQ

http://www.aaro.org/index.php?option=com_content&task=blogcategory&id=67&Itemid=94

Medical insurance at:

http://www.aaro.org/index.php?option=com_content&task=view&id=14&Itemid=28

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The following is from Tony Liss at: http://web.hep.uiuc.edu/home/tml/CERN_Guide.html

US Taxes

(Thanks to Joe Incandela for these links)

We do not claim to be tax attorneys (and neither does Joe)!

The IRS [FAQs](#)

[Instructions for IRS form 2055](#) [Form 2055](#)

[Statement 673](#) - This allows your employer to stop withholding taxes.

Fermilab memo

[Tax consequences of non-salary payments](#). While this is meant for Fermilab users, it *may* be relevant to non-salary payments at CERN as well.

You live in France

Income tax

After 1 year you will have to make yourself known with the "centre des impots" of your department.

Then you only have to fill in a special form, Formulaire 2042 pour declaration impots

<http://www.impots.gouv.fr/portal/dgi/public/particuliers;jsessionid=BEFYAEKWHMNTFQFIE MRSFFOAVARXAIV1?pageId=particuliers&espId=1&sfid=10>

Once on that page, please go to

- 1) Telechargez vos declarations
- 2) Declaration impots 2042
- 3) Put your name and correct address, no salary to put there
- 4) Go to the last page point 8, line FV, (revenus d'organismes internationaux)
- 5) Put a cross there with CERN written next to the cross
- 6) Print the declaration and send it to the taxes center of your area

House tax

You will also have to pay a "living tax" for your house, this tax is due when you are in the place on the 1st of January of the year, this tax can be from 200 Euros up to 1000 Euros depending of the size of the place you are in.

There is another tax for TV owners if you declare you have one.

You live in Switzerland

After one year working here, you will have to make yourself known at the "Office cantonal de la population". <http://www.geneve.ch/ocp/>

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Columbia University provides information on **International Student and Scholar Tax Obligations** at:

<http://www.columbia.edu/cu/isso/tax/>

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The CERN HR department sent the following information:

The help that CERN HR can provide in tax matters is limited to the publication of the specific instructions received from the local tax offices in the Weekly Bulletin. The relevant information is available from

<https://cern.ch/hr-services/Ben/tax/default.asp>

Links to information available for Americans from their own embassies:

For those residing in **France**: <http://france.usembassy.gov/>

Under citizen services, one finds

http://france.usembassy.gov/living_in_france.html

with lots of information, including on tax.

There is "Blue Book" (206 pages) available in pdf

<http://france.usembassy.gov/root/pdfs/bluebook.pdf>

This book is updated twice a year !

For those residing in **Switzerland**: <http://bern.usembassy.gov/>

Again under US Citizen services, a chapter on living in Switzerland and links to several subjects, including tax. It states that "There will be tax volunteers at the America Center in Zürich and at the Emmanuel Church in Geneva to assist in U.S. tax matters and to help prepare federal tax returns."

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From the Blue Book

<http://france.usembassy.gov/root/pdfs/bluebook.pdf>

The Internal Revenue Service U.S. TAXES

Every year, U.S. citizens must report their worldwide income on their U.S. Federal income tax returns. Living or earning income outside the United States does not relieve a U.S. citizen of the responsibility of filing a tax return or reporting all revenue. However, U.S. citizens living and/or working abroad may be entitled to various deductions, exclusions, and credits.

For tax information and to download forms, visit the IRS internet homepage at

<http://www.irs.gov> .

The IRS also has information on the Paris Embassy webpage at

<http://france.usembassy.gov/irs.html>

and an email information service at irs.paris@irs.gov .

Tax assistance (U.S.) is also available in Paris by telephone Monday through Friday from 9:00 a.m. to 12:00 noon and from 1:30 p.m. to 3:30 p.m., at 01- 43-12-25-55, or by fax at 01-43-12-23-03. Walk-in service is available for individual tax assistance; however, most all of your questions can be answered fully by telephone, fax or online.

If, after first speaking to an IRS representative, you find that you still need walk-in service, an IRS Taxpayer Specialist is available Monday through Friday between the hours of 9:00 a.m. and noon at the Consular Section of the U.S. Embassy at 4, avenue Gabriel, 75008 Paris (metro Concorde). Assistance is provided on a first come, first served basis. The IRS office in Paris is closed on [French and American holidays](#) .

Please note that the primary source for overseas tax assistance is the Philadelphia office of the Internal Revenue Service which can be reached by calling 1-215-516-2000, 6:00 a.m. to 11 p.m. EST, Monday through Friday or fax 1-215-516-2555.

Federal Benefits Unit (Social Security)

Although it has been a part of the Embassy in Paris for more than 30 years, it comes as a surprise to many that we have our own Social Security office. The Federal Benefits Unit (FBU) does not immediately suggest retirement pensions. But retirement pensions are what the FBU handles, among many other duties, from dealing with first-time Social Security number applications for newborn infants, to claims for retirement, survivor, and disability benefits: the FBU is, in effect, a Social Security office. .

The FBU can advise you on the intricacies of the U.S. Social Security agreement with France. This agreement helps individuals who have worked for brief periods in the U.S. or in France when they would not normally be entitled to benefits. For those already receiving pensions, the FBU can arrange for payments to be made directly into a bank account in France in Euros, thus avoiding hefty conversion charges. If you have worked in the U.S., even for a brief period of time, and you are nearing retirement age (for Social Security purposes this could be as early as age 62), it would be worth your while to contact the FBU.

You may also want to consult the Social Security Internet site at: www.ssa.gov .

How to contact us:

Office hours:

Federal Benefits Unit public hours are Monday through Friday from 9:30 a.m. -12:30 p.m. **except on [French and American holidays](#).**

To contact your social security case worker, please dial phone numbers that correspond to the first letter your last name. Calls will be taken weekdays from 9:30 a.m. - 12:30 p.m., **except on [French and American holidays](#).**

If your last name begins with:

B, C or D: please dial 01-43-12-24-42

E to K: please dial 01-43-12-27-39

L to Q: please dial 01-43-12-23-73

R to Z and A: please dial 01-43-12-27-92

Important note:

If you reside in the South East of France including Monaco and "les départements": Alpes-Maritimes, Alpes de Haute Provence, Aude, Bouches du Rhône, Corse, Gard, Hautes-Alpes, Hérault, Pyrénées-orientales, Tarn, Varet Vaucluse, you should contact the **American Consulate in Nice** directly which serves the area: **Tel: 04-93-88-89-55.**

For further information, please contact the Federal Benefits Unit at **01 43 12 27 05** from 9:30 a.m. to 12:30 p.m.

Our office also deals with the other federal agencies (e.g. [Department of Veterans Affairs](#), [Office of Personnel Management](#) or [Railroad Retirement Board](#)).

Please Note: Department of Defense retirees must deal directly with their Defense Finance and Accounting Service Center office in the United States.

For information in French on **French Social Security Benefits**, please address your inquiry to:

Les Renseignements de la Sécurité Sociale

69, bis rue de Dunkerque

75453 Paris Cedex 09

Tel: 0810.75.33.75

Please refer to following webpage for **General Information on Issuance of U.S. Social Security Numbers**: http://france.usembassy.gov/federal_benefits.html