

Impatriate tax regime: the determination of the applicable reference remuneration for a professional soccer player

February 2026

Administrative Court of Appeal (CAA) of Marseille, 3rd Chamber, no. 24MA02687

The impatriate tax regime provided for in Article 155B of the French General Tax Code (CGI) is a preferential regime available in particular to taxpayers recruited from abroad. This regime is a valuable lever used by French football clubs to attract foreign players. Its practical application is however, subject to a number of specific conditions that must be met. Failure to comply with these conditions may result in the French tax authorities challenging the application of the regime

A recent ruling by the Court of Appeal of Marseille provides a useful illustration of the evidentiary requirements imposed on both clubs and players with regard to the justification of their “reference remuneration”

The impatriate regime provided for in Article 155B of the CGI

As a reminder, Article 155 B of the CGI provides, under certain conditions, for exemption from income tax on elements of remuneration directly related to impatriation or, at the option of the taxpayer, a flat-rate exemption equal to

30% of their remuneration. The application of this regime is subject, specifically, to the condition that the taxpayer has not been resident in France for tax purposes during the five years preceding their hiring and that they are resident in France for tax purposes for the year under consideration.

The exemption is subject to the condition that the taxable income of the impatriate is at least equal to that which is paid for a similar position in the same company or, failing this, in a similar company or structure established in France (i.e., “**a reference income**”). Where this is not the case, the difference between the remuneration net of the impatriation bonus and the reference remuneration is reintegrated into the taxable income.

Taxpayers who benefit from the regime must be able to justify the reference salary applied in their situation by any means.

To this end, individuals can produce a statement from their employer specifying the method used to determine the reference remuneration. The employer must be able to provide detailed and substantiated information, if requested by the tax authorities in the course of carrying out their tax inspection duties. In the absence of this statement or, as the case may be, failure to comply with the tax authorities' requests, the impatriate employee will not be eligible for these relief measures. It should be noted that the comparisons are based on net taxable annual remuneration.

It is the evidentiary elements used to determine the reference remuneration which will clarify the decision and determine an individual's eligibility.

The facts

The footballer in case, sought to benefit from the French impatriate tax regime by opting for the flat-rate tax exemption at a rate of 30%.

He provided an employer's certificate to justify his reference remuneration, which was deemed insufficient in the first instance on the grounds that it had been written in conditional terms and referred to gross remuneration, with no details as to the period concerned, the calculation methods, or the positions held by the players who might be eligible for the remuneration.

He also provided specialised press clippings reporting monthly estimates of the remuneration of club players, his own included.

At the appeal, the footballer in question produced additional evidence from the football club in the form of statements, as well as an anonymised extract from the club's nominative social declarations (DSN) concerning other players recruited in the same position.

The decision

In view of the evidence produced, the court found that the footballer had demonstrated that his remuneration for 2017 was at least equal to that of other players in similar positions within the same football club.

The statements provided at the appeal were based on the net remuneration (as per the DSN) paid to three forward players over the same period and for amounts lower than the actual remuneration received by the football taxpayer concerned. Although the DSN data was anonymised, the football club confirmed that these figures related to players who played as forwards during the season in question. Furthermore, the court noted that during the period in question, the club did indeed have four forward players in its team, including the football taxpayer in the case. The information provided was also consistent with the remuneration estimates published in the specialist press and submitted for discussion, which showed that the taxpayer's remuneration was significantly higher than that of the other players in the club, including the other forward players.

The decision highlights the need for sports clubs to clearly document how the reference remuneration is determined when a player wishes to benefit from the French impatriate tax regime. The reference remuneration of any sports

player must be based on the remuneration of other players with comparable experience in a similar position.

Grant Thornton Société d'Avocats provides professional athletes and clubs with expert advice on the tax and legal issues specific to their sports activities.

Contacts



Anne Frede

Attorney-at-Law, Partner
T +33 1 41 16 27 11
E AFrede@avocats-gt.com



Clervie Corvoisier

Attorney-at-Law, Senior Manager
T +33 1 41 16 27 04
E CCorvoisier@avocats-gt.com



Lamia Mahrouk

Attorney-at-Law
T +33 1 41 16 27 01
E LMahrouk@avocats-gt.com

Our team specialised in the management of tax and legal affairs for athletes:



Anne Frede

Attorney-at-Law, Partner
T +33 1 41 16 27 11
E AFrede@avocats-gt.com



Clervie Corvoisier

Attorney-at-Law, Senior Manager
T +33 1 41 16 27 04
E CCorvoisier@avocats-gt.com



Aurélie Carrara

Attorney-at-Law, Partner
T +33 4 72 21 39 63
E Aurelie.Carrara@akilyl-avocats-gt.com



Anthony Lathuille-Nicollet

Attorney-at-Law, Director
T +33 4 72 21 39 42
E Anthony.Lathuille@akilyl-avocats-gt.com



[Unsubscribe](#) | [Personal data protection policy](#)

About Grant Thornton Société d'Avocats

Grant Thornton Société d'Avocats supports its clients in all their strategic operations, whether in national or international context through multidisciplinary expertise in all areas of business law. The firm offers national and international customers all required services for the legal, tax and business management of companies.

NOTE: This memorandum is of a general nature and no decisions should be taken without further advice. Grant Thornton Société d'Avocats shall not accept any legal liability relating to the consequences of any decision or any action taken as a result of the information above. You are encouraged to seek professional advice. We would be happy to discuss the application of any of these changes to your situation.

Grant Thornton Société d'Avocats

29, rue du Pont
92200 – Neuilly-sur-Seine
France
www.avocats-gt.com
T : +33 (0)1 41 16 27 27
F : +33 (0)1 41 16 27 28
E : contact@avocats-gt.com



Lyon
Cité Internationale
44 quai Charles de Gaulle
69463 Lyon
T : +33 4 72 13 11 11

Toulouse
62, rue de Metz
31000 Toulouse
Tel : +33 5 62 71 94 08

Lille
91, rue Nationale
59045 – Lille, France
T : +33 3 20 30 26 26

Valence
19B, avenue des Langories
26000 Valence
T : +33 4 28 99 10 60