


Financing adult learning database

Name of the instrument - Local language	Crédit d'impôt pour dépenses de formation des dirigeants d'entreprise
Name of the instrument - English translation	Tax credit for training expenses of entrepreneurs
Scheme ID	88
Country	 France
Reporting year	2020
Type of instrument	Tax incentive for companies
Sub-type of instrument	Incentive for promoting training
Type of entry	Single instrument

Short description	All companies can deduct all their training costs from their taxable profits. The amount of deduction is related to the number of hours of training and the hourly minimum wage. The maximum of deductible hours is 40 hours per year, corresponding in 2020 to EUR 406. Above this amount is not deductible. There is no preferential treatment by size or type of training. Eligible types of education may include all types of education and training, provided that they are in accordance with the needs of the company. Eligible costs include tuition fees/fees for participants (external providers), as well as some additional costs.
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Level of operation	National
Name of a part of the country	Not applicable
Name of the region (for regional instruments)	Not applicable
Name of the sector (for sectoral instruments)	Not applicable
Relevance	Key instrument
Legal basis	Tax law, Code Général des Impôts, art 244 quarter M, 199 ter L, 220 N and 223 O-1--m)
Objective(s) and	The official objective is to enhance vocational training for

target(s)	managers of companies
Year of implementation	2005
Year of latest amendment	2019
Operation/management	Companies subject to income tax must attach a special declaration, available from the tax office having jurisdiction over the company, to the annual declaration of income they are required to file.
Eligible group(s)	All companies
Group(s) with preferential treatment	No preferential treatment
Education and training eligible	All type of education and training, provided that they are in accordance to the needs of the company
Source of financing and collection mechanism	State (loss of tax revenue)
Financing formula and allocation mechanisms	The amount of deduction is equal to the number of hours of training followed multiplied by the hourly minimum wage (SMIC). The calculated deduction is capped at 40 hours of training per executive and per calendar year. The hourly minimum wage was 9.61 on 1 January 2015, for a maximum deduction of 384 in 2015.
Eligible costs	Tuition fees/fees for participants (external providers), as well as some additional costs
Volumes of funding	EUR 53 000 000 in 2020 (Source : Jaune Budgétaire 2021)
Beneficiaries/take up	Approximately 52 840 companies benefitted from the tax incentive in 2018
Organisation responsible for monitoring/evaluation	France Compétences / AGEFICE
Monitoring/evaluation reports available	Not available
Most relevant webpage - in English	Not available
Most relevant webpage - local language	http://bofip.impots.gouv.fr/bofip/2035-PGP.html
Recent changes	09-10-2019 article 7 of the Project for the Finance Law. To evaluate the instrument and to set a date of termination. Recent changes in response to COVID-19 No changes
Sources	http://bofip.impots.gouv.fr/bofip/2035-PGP.html

AGEFICE <https://of.communication-agefice.fr/les-criteres-de-financement-de-lann...>

<https://www.service-public.fr/professionnels-entreprises/vosdroits/F234...>