



# EMPLOYEE VOLUNTARY CONTRIBUTIONS & NET INCOME

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## SITUATION DEPENDING ON:

**FISCAL RESIDENCE**

**PERSONAL SITUATION**

**MARRIED, SINGLE, CHILDREN**

**OTHER INCOMES**

# SOCIAL SECURITY DEDUCTIONS

## SEAFARER WITHOUT SOCIAL SECURITY

- POSSIBLE TAX INCOME DEDUCTION ON TAX DECLARATION
- CONTACT YOUR TAX ADVISOR
- ❖ FRANCE: 4° paragraphe II [article 156 CGI](#) : les versements effectués à titre de cotisations de sécurité sociale sont déductibles du revenu global
- ❖ Many of these deductions are pretax
- ❖ they are deducted from the gross income before taxes are charged, reducing your gross income and, therefore, the taxes you pay.
- ❖ These items may include health and dental insurance, contributions to company-sponsored retirement plans

# SOCIAL SECURITY DEDUCTIONS

SOCIAL CONTRIBUTIONS: COMPULSORY OR VOLUNTARY

Additional Voluntary Contribution (AVC)

ADD PRODUCTS: FAMILY, PENSION, DEATH & DISABILITY...

- NEW PAYROLL STRATEGY CASE BY CASE

DIRECT DEDUCTION ON THE SALARY

- GROSS SALARY - SOCIAL CONTRIBUTIONS = NEW NET INCOME (NEW BASIS OF TAX INCOME)



MORE INFORMATION



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THANK YOU