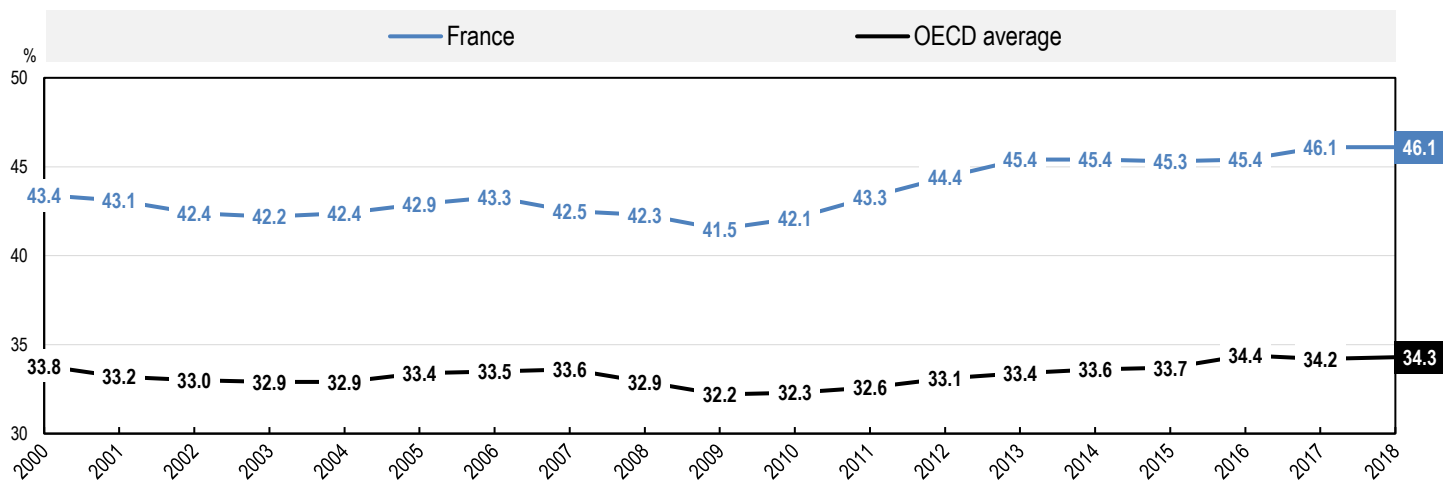


Revenue Statistics 2019 - France

Tax-to-GDP ratio

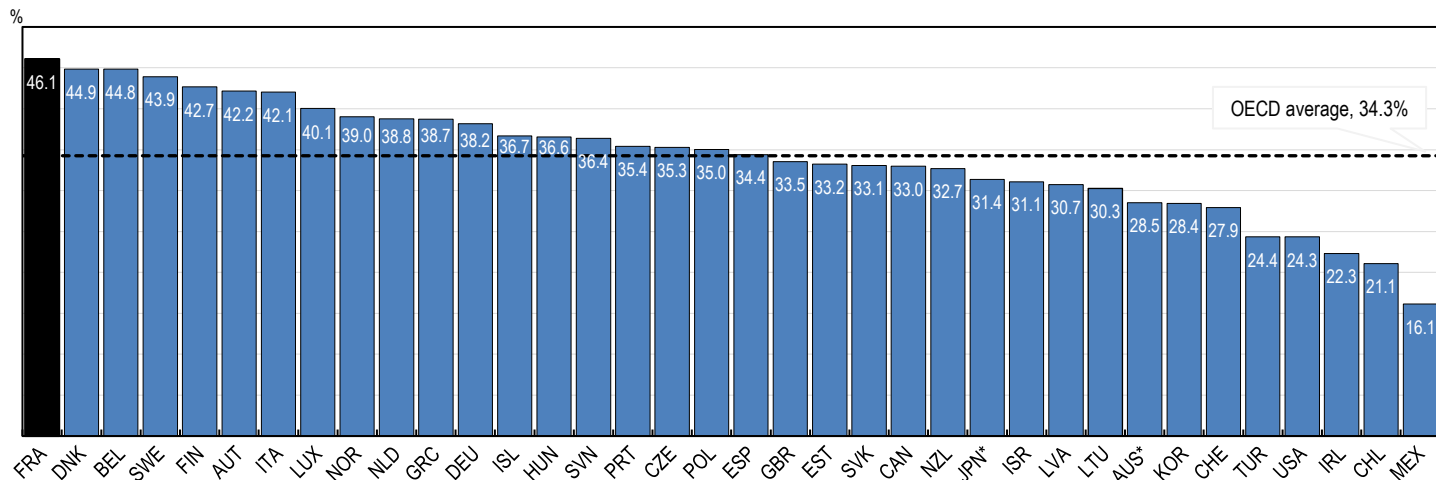
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in France did not change between 2017 and 2018. The tax-to-GDP ratio remained at 46.1%. The corresponding figure for the OECD average was a slight increase of 0.1 percentage points from 34.2% to 34.3%. Since the year 2000, the tax-to-GDP ratio in France has increased from 43.4% to 46.1%. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% compared with 33.8%). During that period the highest tax-to-GDP ratio in France was 46.1% in 2017 and 2018, with the lowest being 41.5% in 2009.



Tax-to-GDP ratio compared to the OECD, 2018

France ranked 1st out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, France had a tax-to-GDP ratio of 46.1% compared with the OECD average of 34.3%. In 2017, France was also ranked 1st out of the 36 OECD countries in terms of the tax-to-GDP ratio.



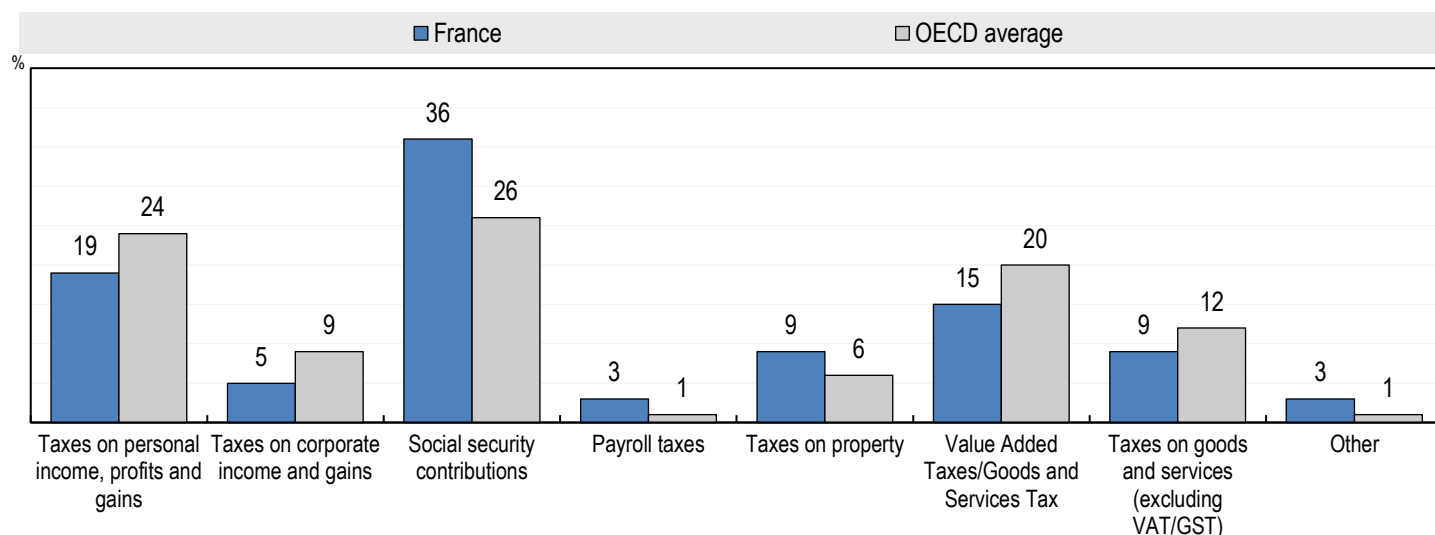
* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

Tax structures

Tax structure compared to the OECD average, 2017

The structure of tax receipts in France compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in France is characterised by:

- » Higher revenues from social security contributions; payroll taxes; and property taxes.
- » A lower proportion of revenues from taxes on personal income, profits & gains; taxes on corporate income & gains; value-added taxes; and goods & services taxes (excluding VAT/GST).

Tax structure

	Tax Revenues in national currency			Tax structure in France			Position in OECD ²		
	Euro, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains ¹	250 094	236 575	+ 13 519	24	23	+ 1	27th	28th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	196 641	191 196	+ 5 445	19	19	-	25th	23rd	- 2
<i>Corporate income and gains</i>	53 453	45 379	+ 8 074	5	4	+ 1	32nd	35th	+ 3
Social security contributions	384 959	373 050	+ 11 909	36	37	- 1	8th	9th	+ 1
Payroll taxes	35 486	34 579	+ 907	3	3	-	5th	5th	-
Taxes on property	100 342	94 594	+ 5 748	9	9	-	8th	8th	-
Taxes on goods and services	259 018	247 240	+ 11 778	24	24	-	30th	31st	+ 1
<i>of which VAT</i>	161 749	154 381	+ 7 369	15	15	-	29th	30th	+ 1
Other	28 514	27 672	+ 842	3	3	-	2nd	2nd	-
TOTAL	1 058 413	1 013 710	+ 44 703	100	100	-	-	-	-

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

2. The country with the highest share being 1st and the country with the lowest share being 36th.

Source: OECD Revenue Statistics 2019 <http://oe.cd/revenue-statistics>

Contacts

David Bradbury

Centre for Tax Policy and Administration
Head, Tax Policy and Statistics Division
David.Bradbury@oecd.org

Michelle Harding

Centre for Tax Policy and Administration
Head, Tax Data & Statistical Analysis Unit
Michelle.Harding@oecd.org