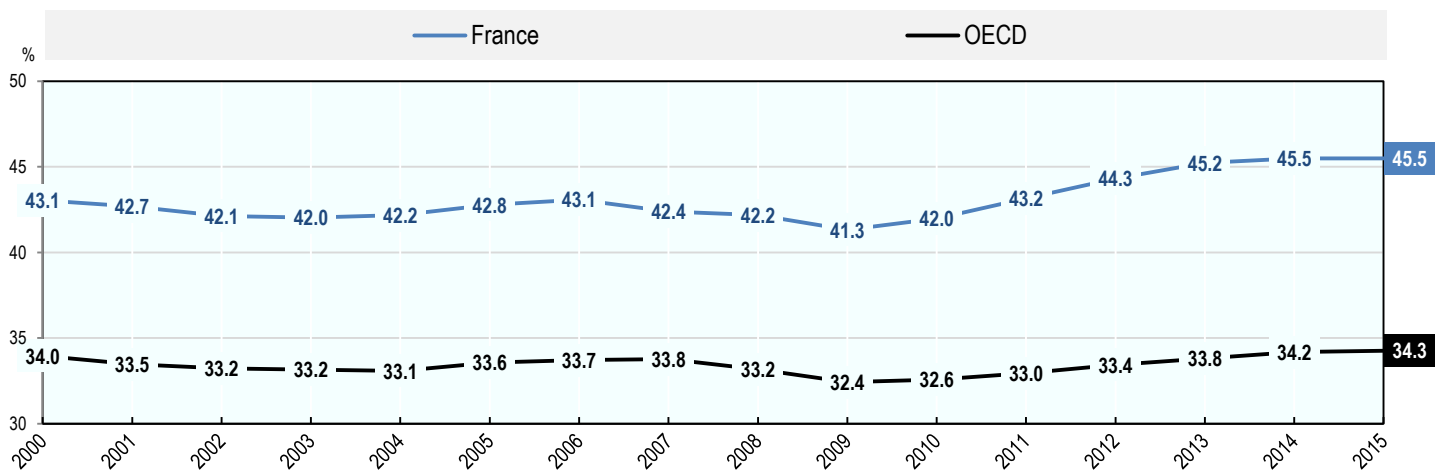


Revenue Statistics 2016 - France

Tax-to-GDP ratio

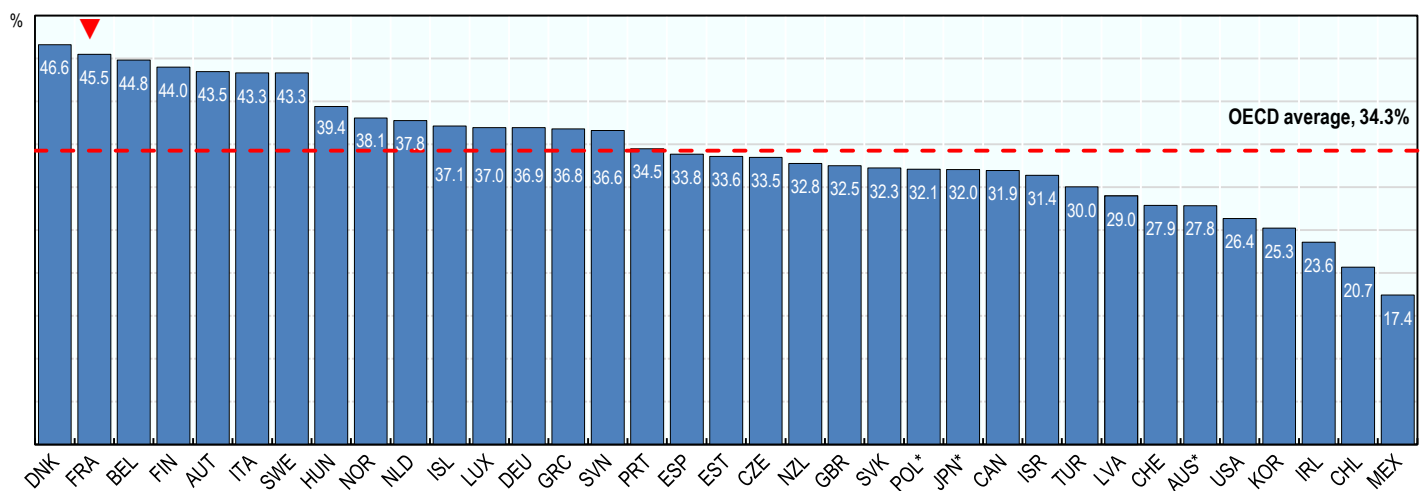
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in France decreased by 0 percentage points, from 45.5% in 2014 to 45.5% in 2015. The corresponding figures for the OECD average were an increase of 0.1 percentage point from 34.2% to 34.3% over the same period. Since the year 2000, the tax-to-GDP ratio in France has increased from 43.1% to 45.5%. Over the same period, the OECD average in 2015 was slightly above that in 2000 (34.3% compared with 34.0%).



Tax-to-GDP ratio compared to the OECD

France ranked 2nd out of 35 OECD countries in terms of the tax-to-GDP ratio in 2015.* In 2015, France had a tax-to-GDP ratio of 45.5% compared with the OECD average of 34.3%. In 2014, France was also ranked 2nd out of the 35 OECD countries in terms of the tax-to-GDP ratio.



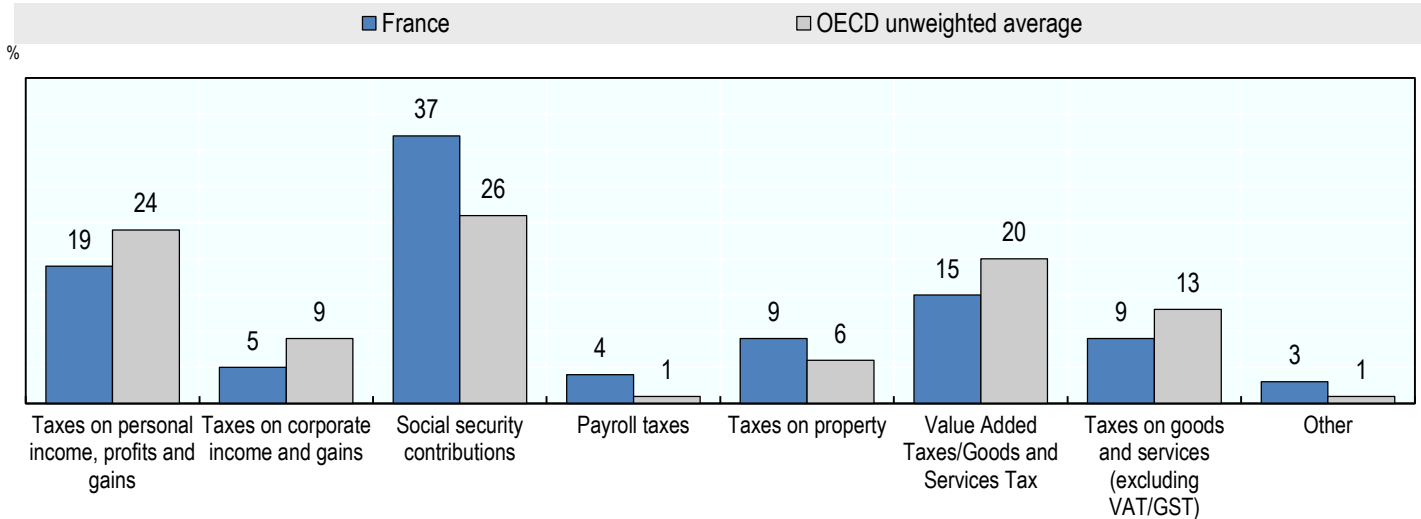
* Australia, Japan and Poland are unable to provide provisional 2015 data, therefore their latest 2014 data are presented within this country note.

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

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:

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

Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in France			Position in OECD ²		
	Euro, millions			%					
	2014	2013	Δ	2014	2013	Δ	2014	2013	Δ
Taxes on income, profits and capital gains	232 069	234 213	- 2 144	24	24	-	27th	27th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	182 400	178 381	+ 4 019	19	19	-	23rd	23rd	-
<i>Corporate income and gains</i>	49 669	55 832	- 6 163	5	6	- 1	29th	26th	- 3
Social security contributions	363 917	354 285	+ 9 631	37	37	-	8th	8th	-
Payroll taxes	34 206	33 346	+ 861	4	3	+ 1	5th	5th	-
Taxes on property	83 041	80 739	+ 2 301	9	8	+ 1	7th	8th	+ 1
Taxes on goods and services	234 738	229 696	+ 5 042	24	24	-	30th	31st	+ 1
<i>of which VAT</i>	148 048	144 186	+ 3 862	15	15	-	29th	29th	-
Other ¹	25 409	24 532	+ 877	3	3	-	4th	3rd	- 1
TOTAL	973 380	956 812	+ 16 568	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 35th.

Source: OECD Revenue Statistics 2016 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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