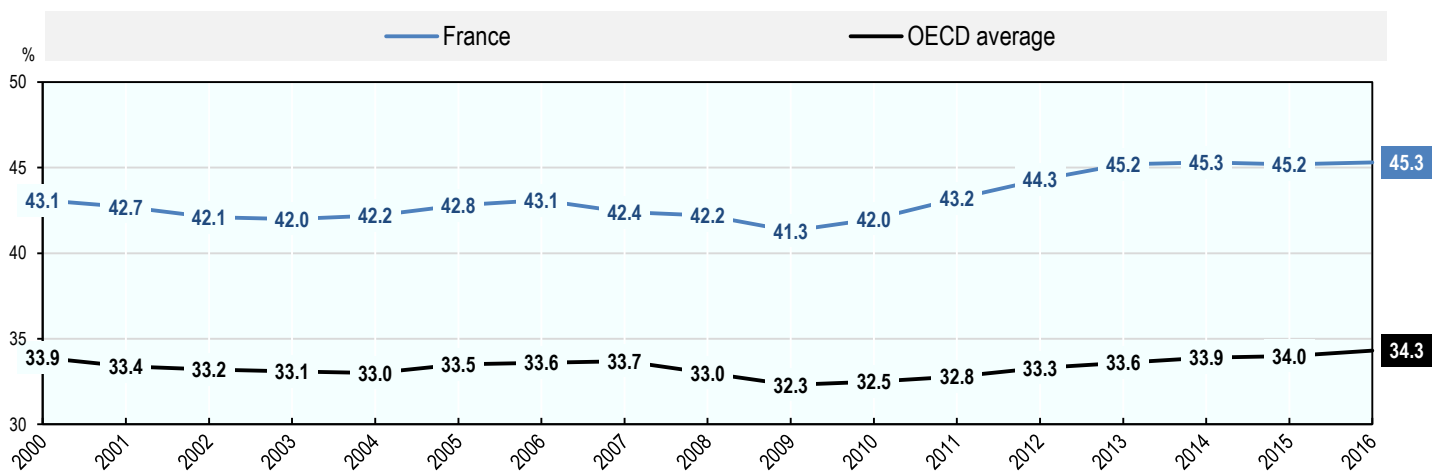


Revenue Statistics 2017 - France

Tax-to-GDP ratio

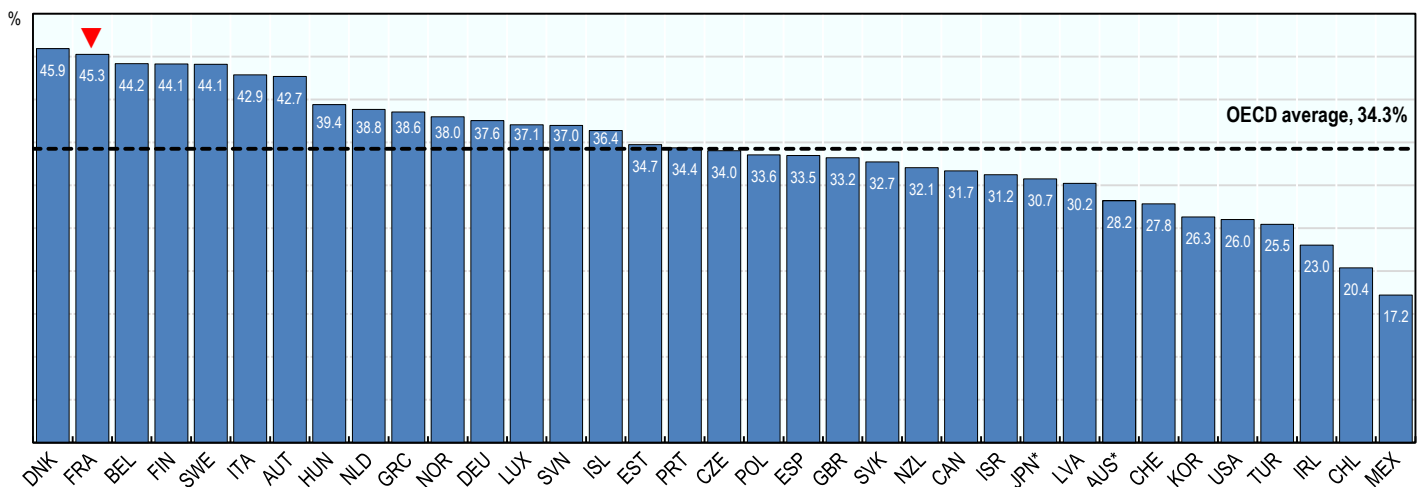
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in France increased by 0.1 percentage points, from 45.2% in 2015 to 45.3% in 2016. The corresponding figures for the OECD average were an increase of 0.3 percentage points from 34.0% to 34.3% over the same period. The tax-to-GDP ratio in France in 2016 has increased from 43.1% in 2000 to 45.3% in 2016. Over the same period, the OECD average in 2016 was slightly above that in 2000 (34.3% compared with 33.9%). During that period the highest tax-to-GDP ratio in France was 45.3% in 2014 and 2016, with the lowest being 41.3% in 2009.



Tax-to-GDP ratio compared to the OECD, 2016

France ranked 2nd out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, France had a tax-to-GDP ratio of 45.3% compared with the OECD average of 34.3%. In 2015, France was also ranked 2nd out of the 35 OECD countries in terms of the tax-to-GDP ratio.



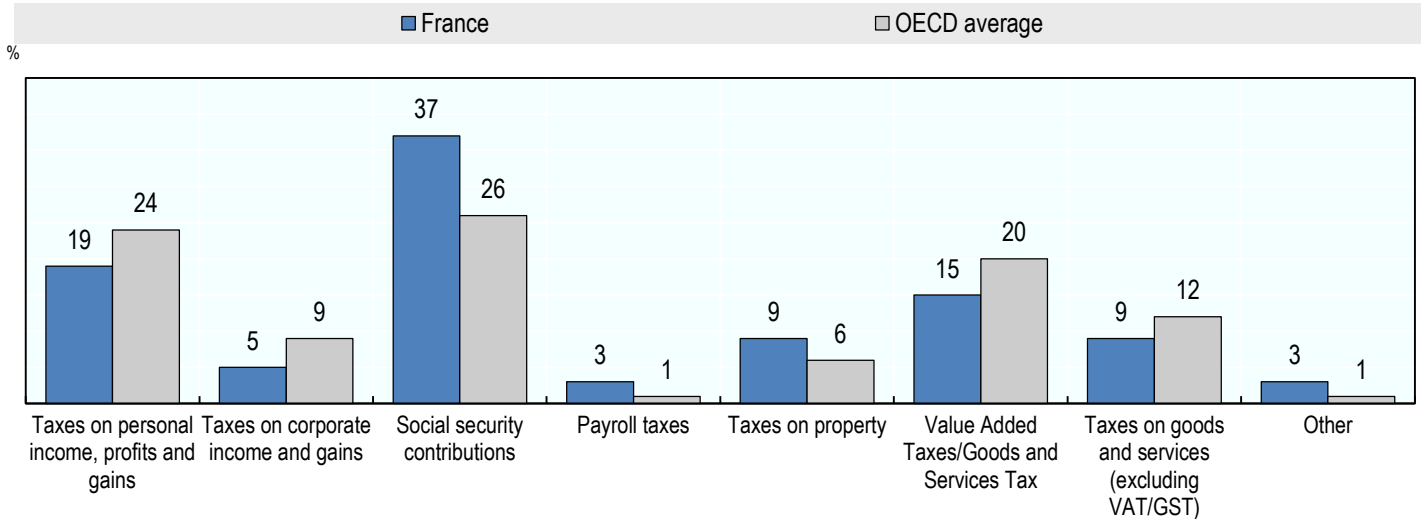
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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 social security contributions, and higher revenues from 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 structure	Tax Revenues in national currency			Tax structure in France			Position in OECD ²		
	Euro, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains ¹	233 220	232 078	+ 1 142	24	24	-	27th	27th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	187 302	182 434	+ 4 867	19	19	-	24th	23rd	- 1
<i>Corporate income and gains</i>	45 919	49 644	- 3 725	5	5	-	33rd	29th	- 4
Social security contributions	367 867	363 802	+ 4 065	37	37	-	8th	8th	-
Payroll taxes	34 381	34 196	+ 185	3	4	- 1	5th	5th	-
Taxes on property	88 812	83 309	+ 5 502	9	9	-	7th	7th	-
Taxes on goods and services	241 513	234 905	+ 6 607	24	24	-	30th	30th	-
<i>of which VAT</i>	151 643	148 253	+ 3 391	15	15	-	28th	29th	+ 1
Other	26 341	25 426	+ 914	3	3	-	3rd	4th	+ 1
TOTAL	992 133	973 717	+ 18 416	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 2017 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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