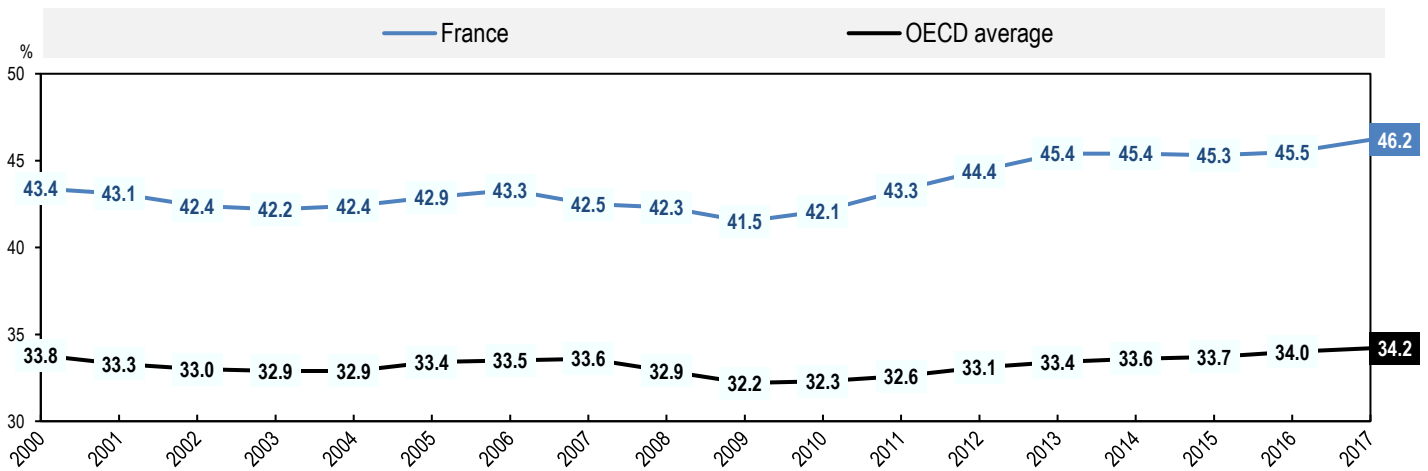


Revenue Statistics 2018 - France

Tax-to-GDP ratio

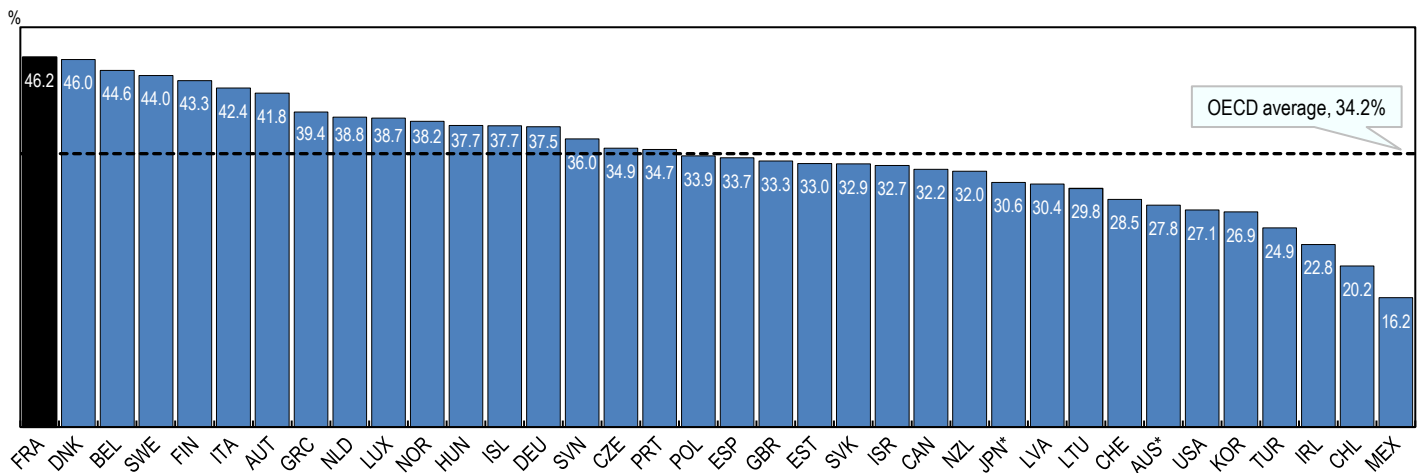
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in France increased by 0.7 percentage points, from 45.5% in 2016 to 46.2% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in France has increased from 43.4% in 2000 to 46.2% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in France was 46.2% in 2017, with the lowest being 41.5% in 2009.



Tax-to-GDP ratio compared to the OECD, 2017

France ranked 1st out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, France had a tax-to-GDP ratio of 46.2% compared with the OECD average of 34.2%. In 2016, France was ranked 3rd out of the 36 OECD countries in terms of the tax-to-GDP ratio.



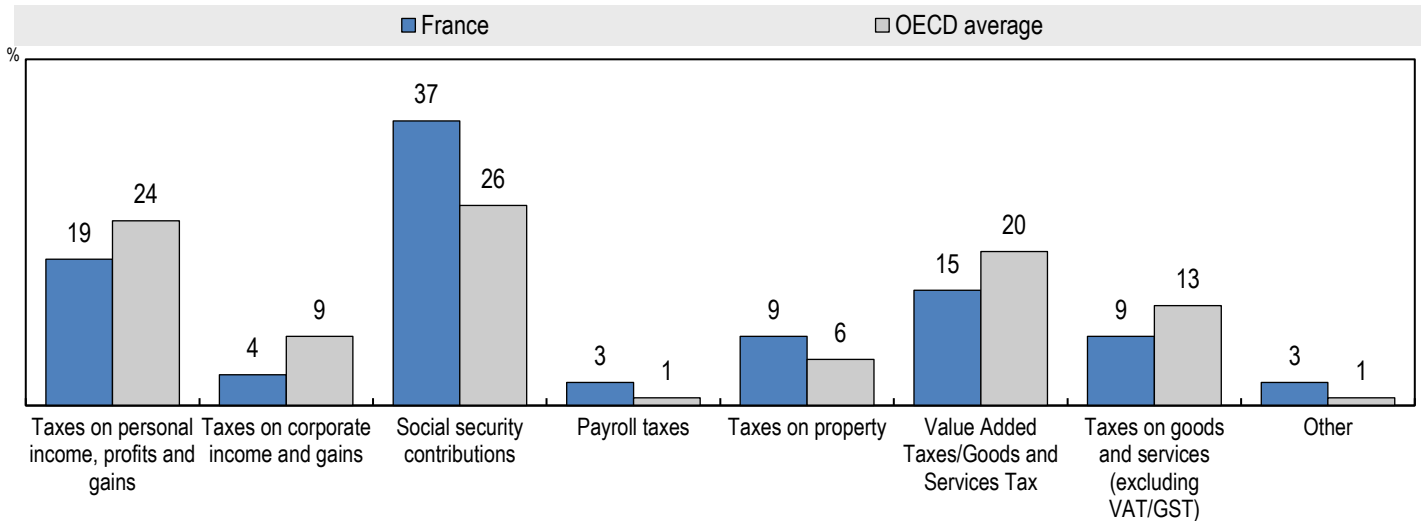
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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 Revenues in national currency			Tax structure in France			Position in OECD ²		
	Euro, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	236 324	232 724	+ 3 600	23	23	-	28th	27th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	190 956	186 909	+ 4 047	19	19	-	23rd	25th	+ 2
<i>Corporate income and gains</i>	45 368	45 815	- 447	4	5	- 1	35th	35th	-
Social security contributions	372 357	367 553	+ 4 804	37	37	-	9th	9th	-
Payroll taxes	34 614	34 380	+ 233	3	3	-	5th	5th	-
Taxes on property	94 851	92 141	+ 2 711	9	9	-	8th	7th	- 1
Taxes on goods and services	247 156	241 276	+ 5 880	24	24	-	31st	31st	-
<i>of which VAT</i>	154 157	151 363	+ 2 794	15	15	-	30th	29th	- 1
Other	27 832	27 388	+ 444	3	3	-	2nd	3rd	+ 1
TOTAL	1 013 134	995 462	+ 17 672	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 2018 <http://oe.cd/revenue-statistics>

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