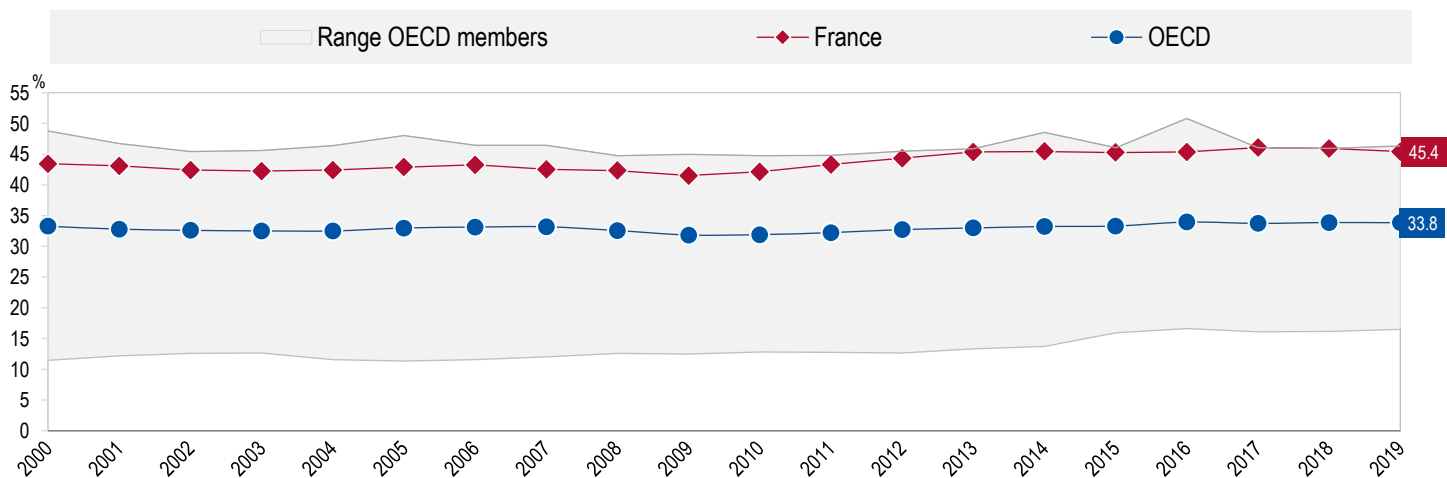


Revenue Statistics 2020 - France

Tax-to-GDP ratio

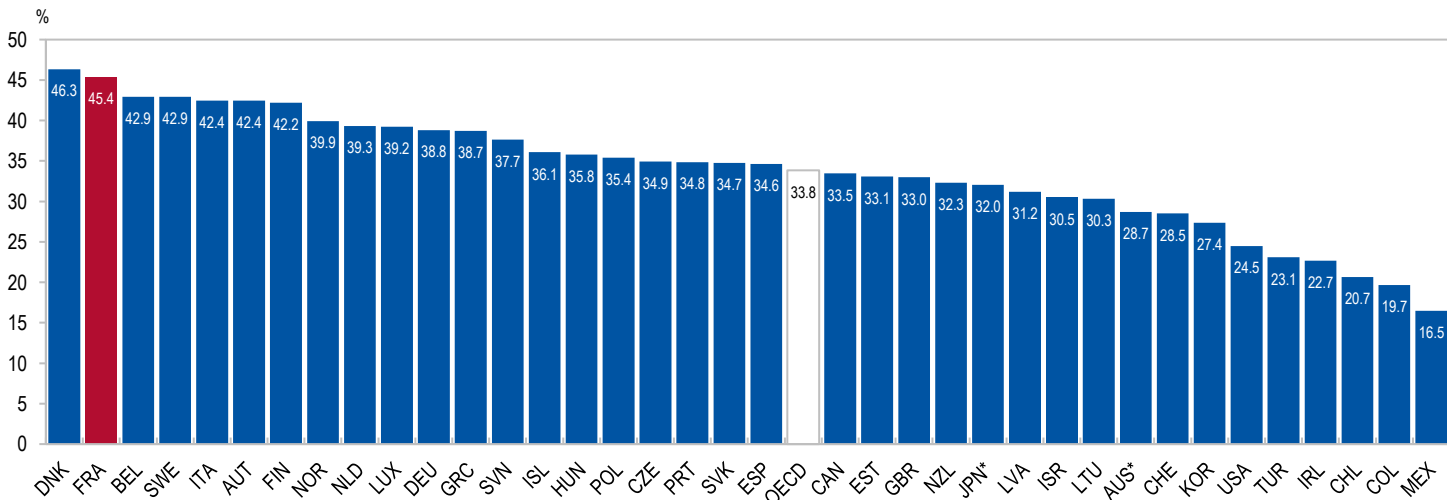
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in France decreased by 0.5 percentage points from 45.9% in 2018 to 45.4% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in France has increased from 43.4% in 2000 to 45.4% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). During that period the highest tax-to-GDP ratio in France was 46.1% in 2017, with the lowest being 41.5% in 2009.



Tax-to-GDP ratio compared to the OECD, 2019

France ranked 2nd out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, France had a tax-to-GDP ratio of 45.4% compared with the OECD average of 33.8%. In 2018, France was ranked 1st out of the 37 OECD countries in terms of the tax-to-GDP ratio.



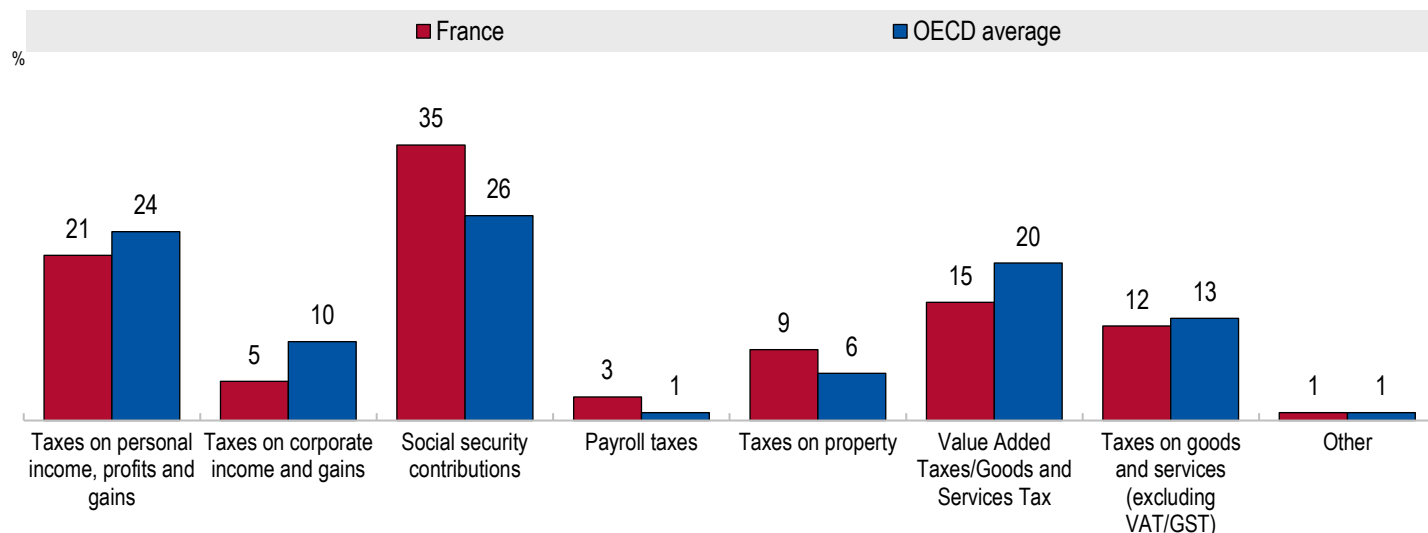
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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, 2018

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	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains ¹	249 822	272 323	+ 22 501	24	25	+ 1	28th	27th	+ 1
<i>of which</i>	-	-		-	-				
<i>Personal income, profits and gains</i>	196 453	222 769	+ 26 317	19	21	+ 2	25th	21st	+ 4
<i>Corporate income and gains</i>	53 369	49 554	- 3 816	5	5	-	34th	33rd	+ 1
Social security contributions	384 449	378 452	- 5 997	36	35	- 1	8th	10th	- 2
Payroll taxes	35 560	35 668	+ 108	3	3	-	5th	5th	-
Taxes on property	100 785	97 397	- 3 388	10	9	- 1	9th	8th	+ 1
Taxes on goods and services	276 340	288 252	+ 11 912	26	27	+ 1	31st	29th	+ 2
<i>of which VAT</i>	161 593	167 373	+ 5 780	15	15	-	30th	28th	+ 2
Other	13 239	14 137	+ 899	1	1	-	7th	6th	+ 1
TOTAL	1 058 287	1 084 161	+ 25 874	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 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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