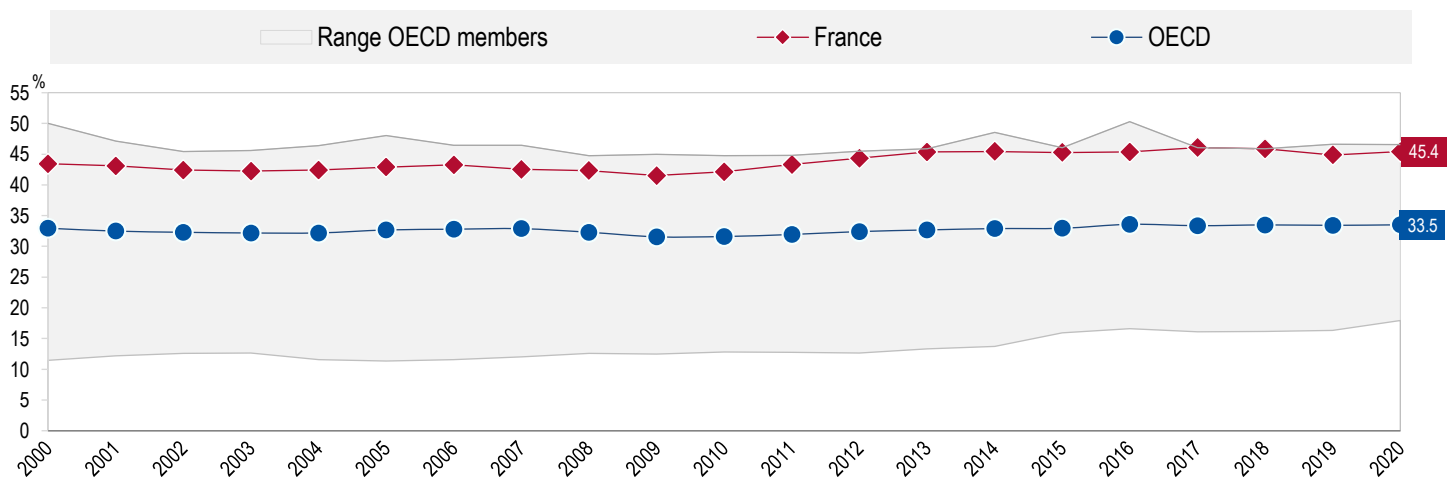


# Revenue Statistics 2021 - France

## Tax-to-GDP ratio

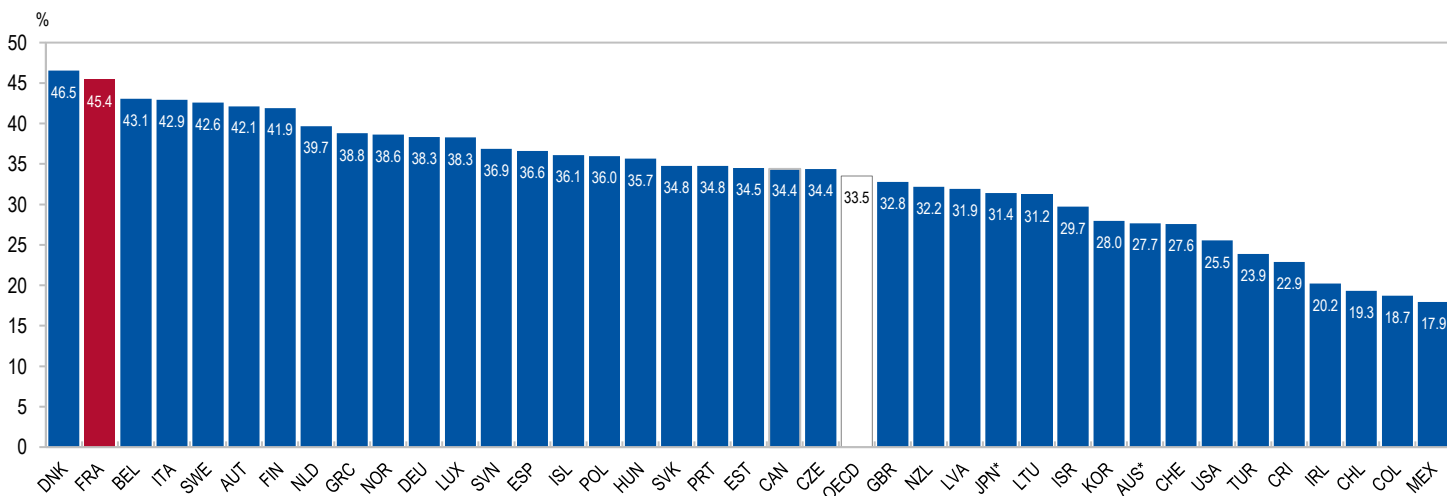
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in France increased by 0.5 percentage points from 44.9% in 2019 to 45.4% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in France has increased from 43.4% in 2000 to 45.4% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.5% compared with 32.9%). 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, 2020

France ranked 2nd out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, France had a tax-to-GDP ratio of 45.4% compared with the OECD average of 33.5%. In 2019, France was also ranked 2nd out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2020 data, therefore their latest 2019 data are presented within this country note.

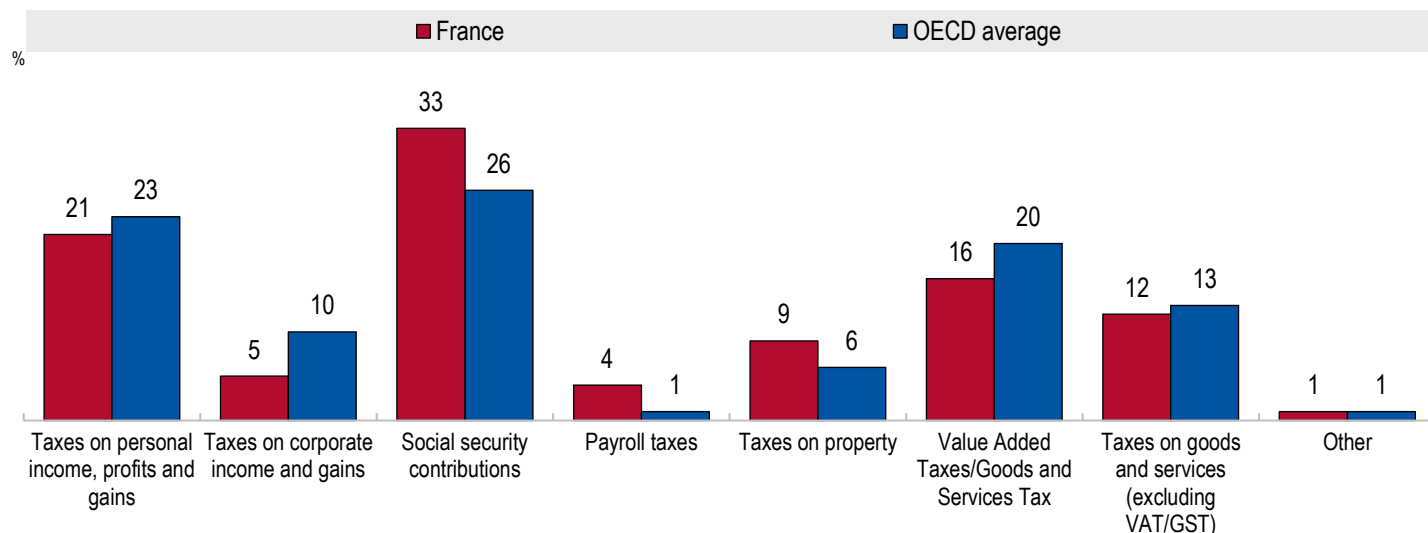
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. 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, 2019

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 <sup>2</sup>		
	Euro, millions			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains <sup>1</sup>	272 163	280 825	+ 8 662	25	26	+ 1	27th	28th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	222 611	226 675	+ 4 064	21	21	-	22nd	24th	- 2
<i>Corporate income and gains</i>	49 551	54 150	+ 4 599	5	5	-	35th	35th	-
Social security contributions	378 554	361 437	- 17 117	35	33	- 2	9th	12th	- 3
Payroll taxes	35 675	43 355	+ 7 680	3	4	+ 1	6th	5th	+ 1
Taxes on property	94 288	94 753	+ 465	9	9	-	8th	9th	- 1
Taxes on goods and services	291 799	301 528	+ 9 729	27	28	+ 1	29th	28th	+ 1
<i>of which VAT</i>	167 450	174 290	+ 6 840	15	16	+ 1	29th	29th	-
Other	13 827	14 270	+ 443	1	1	-	7th	7th	-
<b>TOTAL</b>	<b>1 084 237</b>	<b>1 094 141</b>	<b>+ 9 904</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 38th.

Source: OECD Revenue Statistics 2021 <http://oe.cd/revenue-statistics>

### Contacts

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