

France

Table FR.1: Tax Revenue

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	15.0	14.8	15.0	14.8	15.2	15.4	15.6	15.8	15.9	16.1	16.4	16.6	17.0	5	411.9
VAT	7.0	6.9	6.7	6.8	6.8	6.8	6.8	6.9	6.9	6.9	7.1	7.1	7.2	18	174.4
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	25	2.8
Taxes on products, except VAT and import duties	3.8	3.7	3.7	3.8	4.0	4.1	4.1	4.2	4.4	4.5	4.6	4.8	4.7	6	114.7
Other taxes on production	4.1	4.1	4.5	4.1	4.2	4.4	4.5	4.6	4.5	4.6	4.6	4.6	4.9	2	120.0
Direct taxes	12.0	12.2	11.0	11.5	12.1	12.8	13.2	13.1	13.1	12.9	13.3	13.7	13.7	8	332.4
Personal income taxes	7.6	7.9	7.8	7.6	7.8	8.4	8.7	8.7	8.7	8.6	8.6	9.5	9.4	8	229.0
Corporate income taxes	3.0	3.0	1.8	2.3	2.6	2.7	2.7	2.6	2.6	2.6	2.9	2.7	2.8	12	68.2
Other	1.5	1.4	1.4	1.5	1.7	1.7	1.7	1.8	1.8	1.8	1.9	1.6	1.5	4	35.2
Social contributions	15.7	15.7	16.2	16.1	16.2	16.4	16.7	16.9	16.7	16.6	16.7	16.0	14.9	5	360.5
Employers'	10.6	10.7	11.0	10.9	11.1	11.2	11.3	11.4	11.2	11.1	11.2	11.2	10.1	2	246.1
Households'	5.0	5.0	5.2	5.1	5.1	5.2	5.4	5.5	5.5	5.5	5.5	4.8	4.7	15	114.3
Less: capital transfers (1)	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2		
Total	42.7	42.6	42.2	42.3	43.4	44.5	45.5	45.7	45.7	45.7	46.4	46.3	45.5	2	1 104.8
B. Structure by level of government															
as % of total taxation															
Central government	37.5	36.4	33.5	36.6	34.2	34.4	35.0	34.5	34.7	34.6	35.3	34.8	33.9	25	374.7
State government (2)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	11.3	11.4	12.2	9.9	12.3	12.4	12.1	12.2	12.4	12.7	12.6	12.8	12.8	6	141.2
Social security funds	51.0	51.9	54.1	53.2	53.3	53.0	52.7	53.1	52.6	52.3	51.7	52.0	52.9	1	584.3
EU institutions	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.4	18	4.7
C. Structure by economic function															
as % of GDP															
Consumption	10.7	10.6	10.6	10.7	10.9	11.0	11.1	11.2	11.3	11.4	11.6	11.7	11.7	15	283.4
Labour	21.5	21.7	22.3	22.2	22.5	23.1	23.6	23.9	23.7	23.7	23.8	23.9	22.9	4	555.0
of which on income from employment	20.1	20.2	20.7	20.6	20.9	21.6	22.0	22.2	22.0	22.0	22.1	22.1	21.2	2	514.6
Paid by employers	11.8	11.9	12.4	12.6	12.9	13.0	13.3	13.4	13.2	13.1	13.1	13.1	12.4	1	301.8
Paid by employees	8.3	8.3	8.3	7.9	8.1	8.5	8.8	8.8	8.8	8.9	8.9	8.9	8.8	14	212.8
Paid by non-employed	1.4	1.5	1.6	1.6	1.5	1.5	1.6	1.7	1.7	1.7	1.7	1.8	1.7	11	40.4
Capital	10.5	10.4	9.3	9.4	10.0	10.4	10.8	10.7	10.7	10.6	11.0	10.7	11.0	2	266.4
Income of corporations	3.0	3.0	1.8	2.5	2.8	2.8	2.9	2.8	2.8	2.8	3.1	2.9	3.0	11	73.1
Income of households	0.9	1.0	1.0	1.1	1.3	1.7	1.8	1.8	1.8	1.7	1.7	1.8	1.9	2	45.3
Income of self-employed	2.1	2.1	2.1	2.2	2.0	1.9	1.9	1.9	1.9	1.8	1.7	1.8	1.9	7	45.2
Stock of capital	4.5	4.3	4.5	3.7	4.0	4.0	4.1	4.1	4.3	4.3	4.5	4.3	4.2	1	102.8

Table FR.1: Tax Revenue (continued)

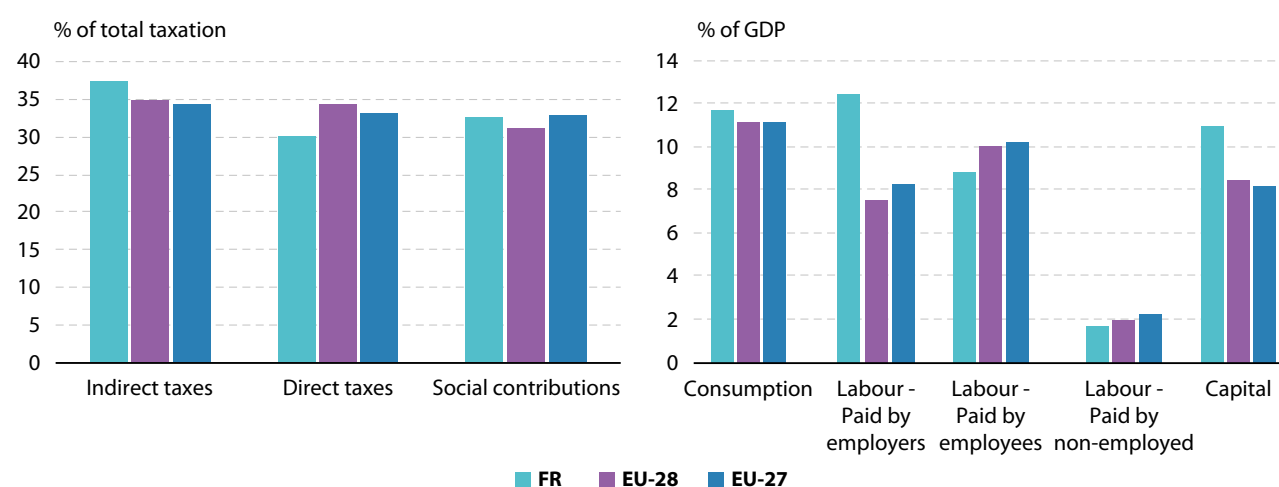
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	1.9	1.8	1.9	1.9	1.9	2.0	2.0	2.0	2.2	2.2	2.3	2.4	2.3	17	56.2
Energy	1.5	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.8	1.9	1.9	2.0	1.9	13	47.1
of which transport fuel taxes	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.2	1.3	1.3	1.3	17	
Transport	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	19	6.3
Pollution and resources	0.13	0.13	0.13	0.12	0.13	0.15	0.15	0.15	0.14	0.14	0.13	0.12	0.12	6	2.8
E. Property taxes as % of GDP															
Taxes on property	3.2	3.1	3.1	4.0	4.3	4.3	4.3	4.5	4.6	4.7	4.8	4.6	4.5	1	109.4
Recurrent taxes on immovable property	1.9	2.0	2.2	2.9	3.0	3.1	3.1	3.2	3.2	3.3	3.2	3.1	3.0	1	72.9
Other taxes on property	1.2	1.1	0.9	1.1	1.3	1.2	1.2	1.3	1.4	1.4	1.6	1.5	1.5	3	36.5
F. Implicit tax rates %															
Consumption	16.8	16.4	16.0	16.2	16.7	16.8	16.9	17.2	17.5	17.6	18.0	18.2	18.3	15	
Labour	38.8	38.9	38.6	38.4	39.3	40.1	40.8	41.1	41.1	41.0	41.0	41.0	39.9	6	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.5	0.6	1.0	0.9	0.7	0.7	0.6	1.0	1.2	1.2	1.3	1.5	1.5		35.8
Tax expenditure component	:	:	:	0.5	0.4	0.5	0.5	0.6	0.7	0.6	0.6	0.9	0.5		11.4
Transfer component	:	:	:	0.4	0.3	0.2	0.2	0.4	0.5	0.5	0.6	0.7	1.0		24.5
Total tax revenue adjusted for payable tax credits	:	:	:	41.8	43.0	44.0	45.0	45.1	44.9	45.0	45.7	45.4	45.1		1 093.4

(1) Representing taxes assessed but unlikely to be collected.

(2) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure FR.1: Tax revenues by main taxes, 2019
(in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Table FR.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Unincorporated businesses/Self employment income		
Creation of a tax credit for lessors - part on PIT	Rate decrease	Legislation: 01-12-2020 In force from: 01-01-2021
Social security contributions: Employer		
Temporary exemptions from social security contributions for industries hit by the health crisis	Rate decrease	Legislation: 30-07-2020 In force from: 30-07-2020
Corporate income tax		
Creation of a tax credit for lessors - part on CIT	Rate decrease	Legislation: 01-12-2020 In force from: 01-01-2021
Impact of decrease of taxes on production on CIT (mechanical increase)	Base increase	Legislation: 29-12-2020 In force from: 01-01-2021
Immediate refund of carry back on corporate tax deficits	Neutral	Legislation: 30-07-2020 In force from: 30-07-2020
Other corporate taxes		
Lower taxes on production : The taxes covered by the measure include the property tax on developed land (TFPB) and the local economic contribution (CET), which is comprised of a business premises contribution (CFE) and a contribution on business value added (CVAE).	Rate decrease	Legislation: 29-12-2020 In force from: 01-01-2021
Creation of an exceptional tax on private healthcare providers.	Rate increase	Legislation: 14-12-2020 In force from: 14-12-2020