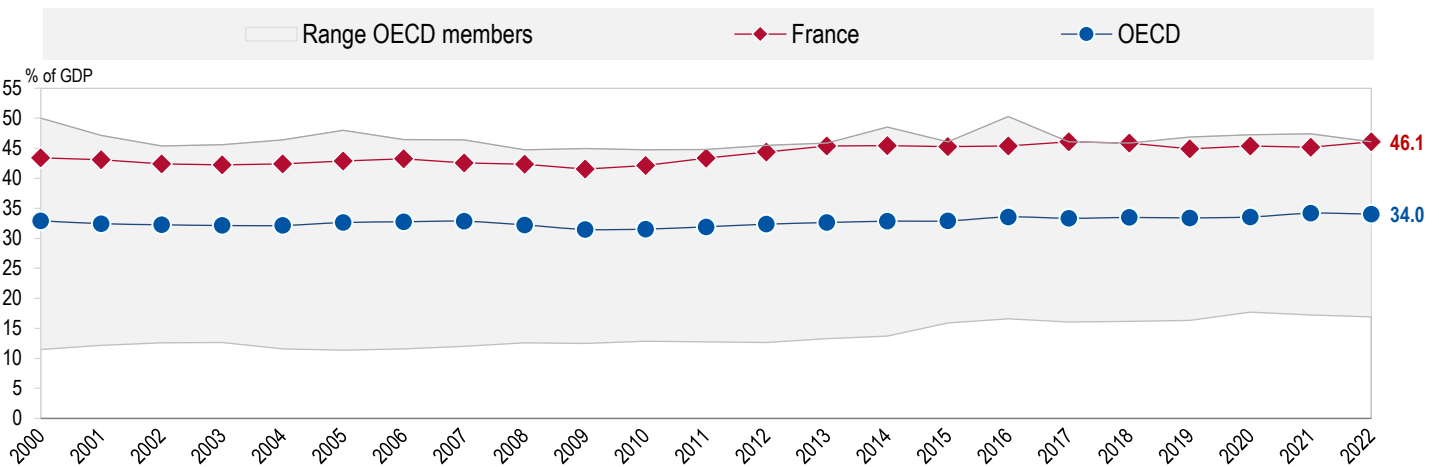


# Revenue Statistics 2023 - France

## Tax-to-GDP ratio

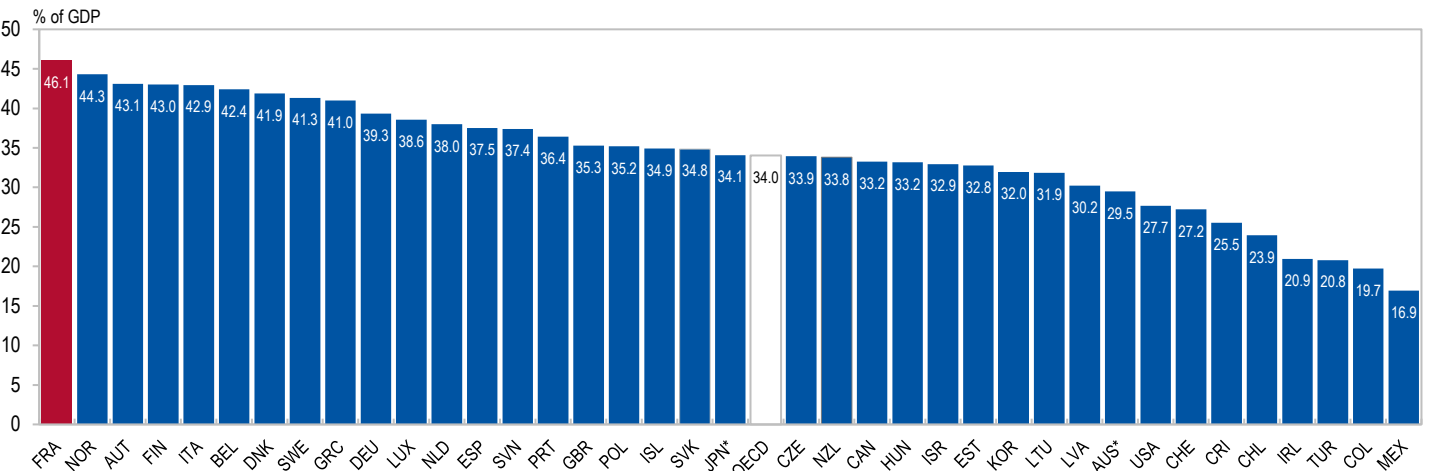
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in France increased by 0.9 percentage points from 45.2% in 2021 to 46.1% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in France has increased from 43.4% in 2000 to 46.1% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in France was 46.1% in 2022, with the lowest being 41.5% in 2009.



### Tax-to-GDP ratio compared to the OECD, 2022

France ranked 1st<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, France had a tax-to-GDP ratio of 46.1% compared with the OECD average of 34.0%. In 2021, France was ranked 2nd out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

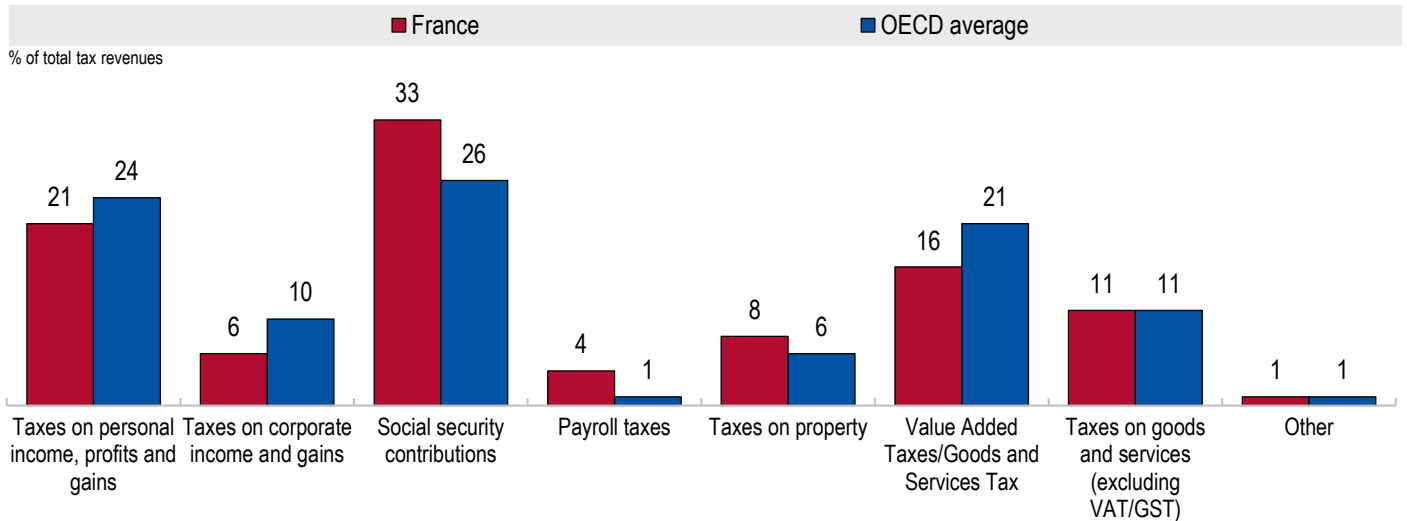
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: 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, 2021

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.
- » Equal to the OECD average from goods & services taxes (excluding VAT/GST).
- » A lower proportion of revenues from taxes on personal income, profits & gains; taxes on corporate income & gains; and value-added taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in France			Position in OECD		
	Euro, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains <sup>1</sup>	274 309	300 197	+ 25 888	26	27	+ 1	28th	27th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	220 690	236 884	+ 16 194	21	21	-	22nd	23rd	- 1
<i>Corporate income and gains</i>	53 618	63 313	+ 9 695	5	6	+ 1	29th	33rd	- 4
Social security contributions	342 570	370 576	+ 28 006	33	33	-	13th	12th	+ 1
Payroll taxes	-	-	-	4	4	-	5th	5th	-
Taxes on property	91 611	95 693	+ 4 082	9	8	- 1	9th	9th	-
Taxes on goods and services	283 833	306 212	+ 22 379	27	27	-	27th	27th	-
<i>of which VAT</i>	161 435	185 036	+ 23 601	15	16	+ 1	29th	29th	-
Other	14 561	13 081	- 1 480	1	1	-	7th	7th	-
<b>TOTAL</b>	<b>1 048 058</b>	<b>1 129 599</b>	<b>+ 81 541</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 chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

### Contacts

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