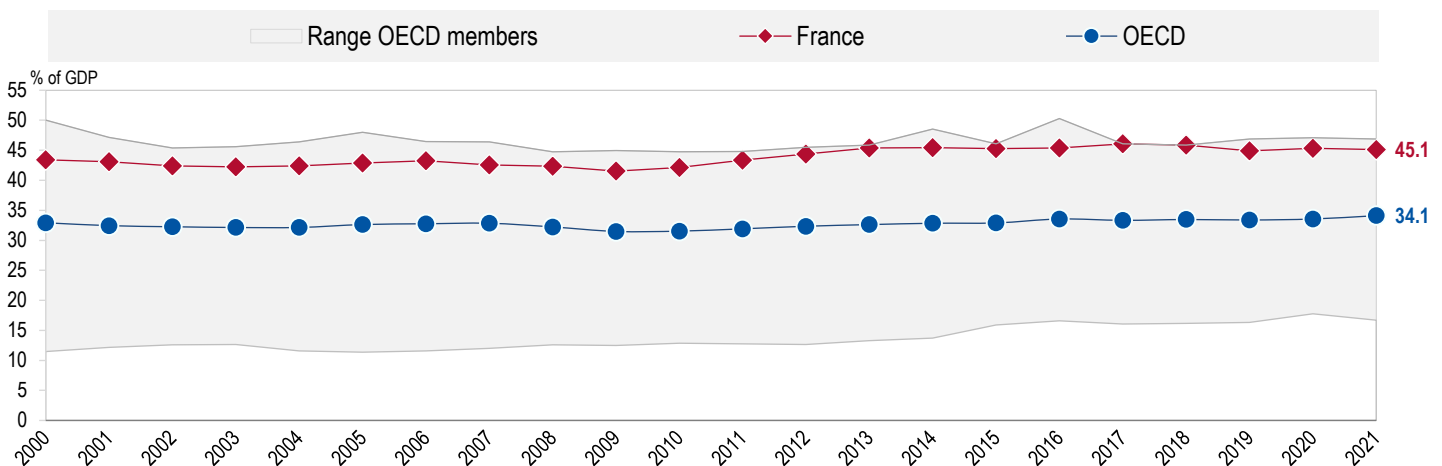


Revenue Statistics 2022 - France

Tax-to-GDP ratio

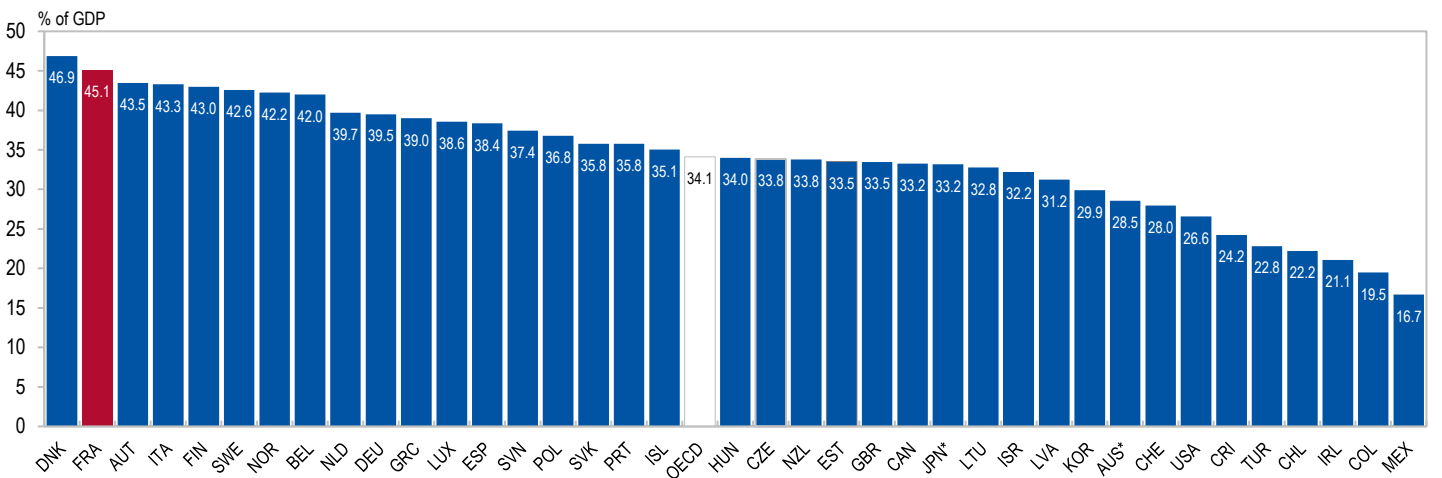
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in France decreased by 0.2 percentage points from 45.3% in 2020 to 45.1% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in France has increased from 43.4% in 2000 to 45.1% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% 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, 2021

France ranked 2nd¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, France had a tax-to-GDP ratio of 45.1% compared with the OECD average of 34.1%. In 2020, 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 2021 data, therefore their latest 2020 data are presented within this country note.

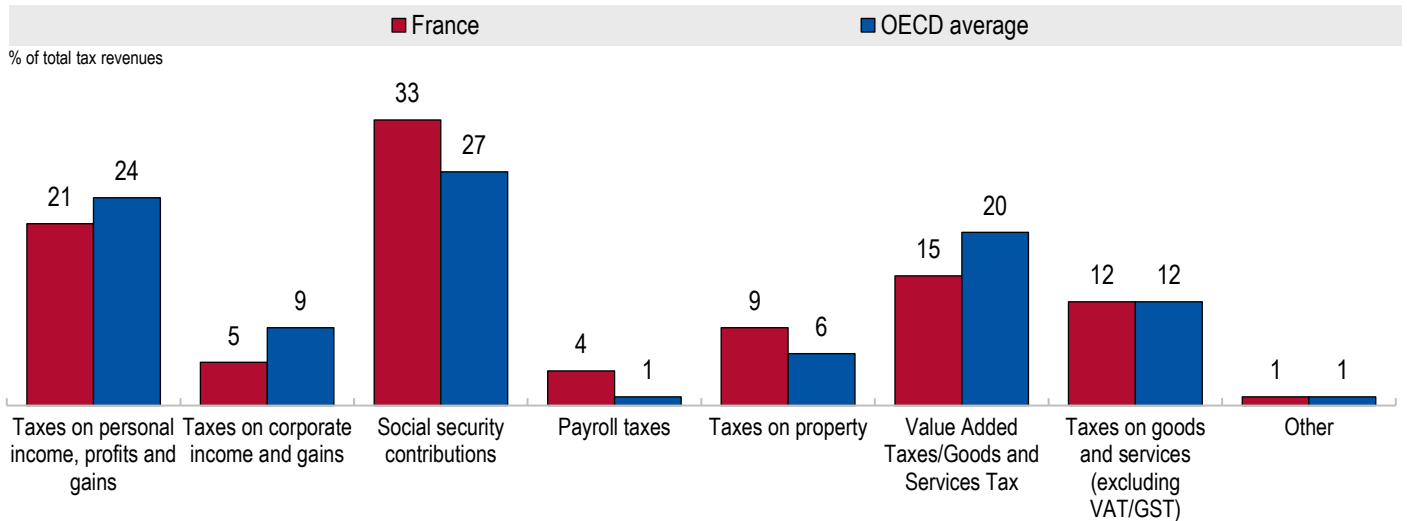
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2020

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 ²		
	Euro, millions			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains ¹	280 825	273 945	- 6 880	26	26	-	28th	28th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	226 675	220 327	- 6 348	21	21	-	24th	23rd	+ 1
<i>Corporate income and gains</i>	54 150	53 618	- 532	5	5	-	35th	28th	+ 7
Social security contributions	361 437	342 570	- 18 867	33	33	-	12th	14th	- 2
Payroll taxes	43 355	43 240	- 115	4	4	-	5th	5th	-
Taxes on property	94 753	91 611	- 3 142	9	9	-	9th	9th	-
Taxes on goods and services	301 528	283 711	- 17 817	28	27	- 1	28th	27th	+ 1
<i>of which VAT</i>	174 290	161 434	- 12 856	16	15	- 1	29th	29th	-
Other	14 270	14 560	+ 290	1	1	-	7th	7th	-
TOTAL	1 094 141	1 047 573	- 46 568	100	100	-	-	-	-

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.

Source: OECD Revenue Statistics 2022

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