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Financing social protection

France

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**ESPN Thematic Report on
Financing social protection**

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Summary

Spending on social protection in France represented 34.3% of GDP in 2016, compared with 30.7% in 2005 (data from Eurostat, ESSPROS, 2018).

This increase was mostly due to the contraction of GDP following the economic and sovereign debt crises between 2008 and 2014. Three social protection functions also contributed to this increase – the old-age/survival function, the health function and the unemployment function. The dynamics of expenditure on health and old age are closely determined by demographic developments. For health, it also depends on medical progress and its impact on the cost of healthcare. The evolution of expenditure related to unemployment follows the economic situation fairly closely because of its correlation with labour market fluctuations.

These different evolutions highlight the structural differences between the growth rate of income, which is linked to increases in national wealth, and the growth rate of expenditure, which follows its own rationale. Socio-demographic drivers explain the current levels and trends of social protection expenditure, and consequently financing needs, in France. Population ageing, in particular, puts pressure not only on old-age pension schemes but also on healthcare and on the protection of individuals with either disabilities or long-term care needs, given the concentration of such needs in the later stages of the life cycle.

Social protection finance was originally mostly made up of contributions from work income, but since the 1990s has become much more diverse. This diversification is mostly due to the substitution of fiscal revenue for social contributions. While social contributions still represented 63.0% of the financing of social security in 2005, they only represented 60.8% in 2016 (data from Eurostat, ESSPROS, 2018).

The two factors that contributed to these changes were: massive reductions in social contribution rates, in particular those paid by employers; and the substitution of the generalised social contribution (*contribution sociale généralisée* – CSG) for a significant share of social contributions.

The debate on reforming financing mostly relates to changes in the assessment basis for social deductions. No avenue for extensive reform has emerged as yet. Nevertheless, the debate on finding new sources of finance is not closed, as shown by discussions about employing value-added tax (VAT) or merging the CSG with income tax on physical persons (IRPP).

The consolidation of social protection finance should involve developing measures to combat fraud in social contributions and payments. It also implies placing the structure of sources of social protection financing within the more general framework of an overhaul of obligatory deductions.

1 Current levels and past changes in financing social protection

1.1 General evolution of income and expenditure

Since the mid-2000s, expenditure on social protection in France has increased considerably. It went up from 30.7% of GDP in 2005 to 34.3 in 2016, or €672.9 billion¹. Of this expenditure, 94.1% consisted of benefits paid to households, making up on average 36% of their available income². This is the main item of public expenditure in France.

Old-age/survivor insurance was the largest single element in social protection benefits in 2016, corresponding to 45,6 % of the total. Health insurance represented 28,6% of expenditure, to which can be added other health-related items such as expenditure on disability (6.4% of the total). The share of other risk insurance was much smaller, comprising 7.6% for maternity and the family, and 6.2% for unemployment. Expenditure related to housing and poverty (social exclusion) represented relatively small amounts in comparison with the old-age and health budgets, at respectively 2.6% and 3.1% of total expenditure³.

The general evolution of expenditure and income for social protection is not linear over time nor identical between functions.

During the period from 2005 to 2016, income and expenditure initially went down slightly (2005-2007) before going up again over period 2008-2016 (annual increase in benefit payments of 4% in value) due to the impact of the 2007-2008 financial crisis (reaching 32% of GDP in 2010), and then remained stable at a high level.

These successive evolutions show that expenditure on social protection tended to rise more quickly than national wealth over a long period. Expenditure clearly played an economic buffer role, rising more rapidly than the revenue earmarked to cover it, during years of low economic growth: this was the case for expenditure on unemployment benefits and poverty, and for means-tested benefits (for example, in the domains of family and housing) (Tables 1 and 2)⁴.

Table 1: Breakdown of gross expenditure on social protection by function in France (FR) and EU, 2005-2016 (%)

	2005			2016		
	Sickness/Health	Old age	Other	Sickness/Health	Old age	Other
As a share of social expenditure						
EU-28	28.7	38.6	32.7	29.5	40.1	30.4
EU-15	27.7	37.0	35.3	28.5	38.4	33.1
FR	29.8	37.0	33.2	28.6	40.2	31.2

Source: Eurostat, ESSPROS database and Eurostat online database indicator 'sprexp_sum'.

¹ Source of data: Eurostat, ESSPROS tables, 2018.

² Ministère des Solidarités et de la Santé, 2018.

³ Source of data: Eurostat, ESSPROS tables, 2018.

⁴ Elbaum, 2011, p.16. See also Elbaum, 2012, pp.263-331.

Table 2: Gross expenditure on social protection by function – components in 'other' category in France (FR) and EU, 2005-2016 (% total social expenditure)

	Disability	Survivors	Family	Unemployment	Housing	Social exclusion n.e.c.
2005						
EU-28	8.0	6.7	8.4	5.8	2.0	1.8
EU-15	7.9	6.6	8.4	5.9	2.1	1.8
FR	6.4	6.1	8.6	4.8	2.8	2.5
2016						
EU-28	7.4	5.5	8.7	4.6	2.0	2.2
EU-15	7.4	5.4	8.6	4.8	2.1	2.2
FR	6.4	5.4	7.6	6.2	2.6	3.1

Source: Eurostat, ESSPROS database.

1.2 Function-by-function analysis of the evolution of income and expenditure

The dynamics of social protection expenditure are for the most part guided by those of expenditure on old-age/survival insurance and health insurance, which currently represent four-fifths of the total. While expenditure on these forms of protection was already substantial in the 1960s, it increased at a fast pace during 2005-2016, accounting for four-fifths of the annual increase in social protection expenditure.

The old-age/survival function, which mostly comprises retirement pension payments, rose from 13% of GDP in 2005 to 15.1% in 2016. In particular, this pace of growth was 5% to 6% per year from 2005 to 2008. This phenomenon can be explained from 2006 by the arrival at retirement age of the 'baby boom' generation; and since 2004, by the establishment of the 'Fillon Act' of August 2003, which introduced the possibility of early retirement for those with long working careers, concerning almost 120,000 people per year up to 2008. A shift nevertheless took place in 2009, when the measure was made stricter, and in particular following the reform of 2010 which gradually raised the retirement age to 62.

From 2005 to 2016, the savings in the healthcare sector have been realized mainly through the efficiency gains that have been made in all sectors: the length of stay at the hospital has been reduced; ambulatory surgery has been considerably developed (+ 58% over period 2008-2016)); our medicines /drugs volumes have moved closer to other countries, the diffusion of generics medicines allowed to treat equivalently at a lower cost, and those are just a few examples. Following increasingly strict regulations for health insurance expenditure through social security finance legislation, the downward trend resumed in 2008 for the main expenditure items. The result was significant fee reductions for healthcare establishments and professionals. One expenditure item stands out, however, due to its high recurrent increase throughout the period 2005-2016 (3 to 4% year)⁵, and that is daily sickness allowances. This situation can be partly explained by the extension of working careers beyond the age of 60.

The reform of childcare benefits in 2004 led to a considerable increase in maternity/family benefits. Since that date, levels have remained high due to a high birth rate, somewhat offset by an increasing share of means-tested family benefits. In contrast, unemployment benefits stagnated in 2005 and went down sharply from 2006 to 2008, with a drop in the number of early retirements and an improved labour market, before a sharp 15% rise in unemployment benefits in 2009. The prolonged economic stagnation which affected the

⁵ Caisse Nationale de l'Assurance Maladie, *Améliorer la qualité du système de santé et maîtriser les dépenses*, July 2018.

French economy in 2008-2016 contributed to a bigger increase of unemployment since 2009 than the European Union average.

Table 3: Unemployment rates in the EU and France compared (2005-2016, %)

		EU28	FR
Unemployment rate	2005	9.0	9.1
	2016	8.6	10.1
Number of unemployed individuals	Variation between 2005 and 2016	-0.1	+11.3

Source: Eurostat online database, indicator: 'une_rt_a'

The increase in expenditure on active solidarity income (*revenu de solidarité active* – RSA), a guarantee of minimum resources which is now the financial responsibility of the *départements*, remained high until 2005, linked to the reduced coverage of unemployment insurance: a certain number of unemployed people were no longer compensated, so that they had to claim the RSA. From 2006 to end of 2008 the number of beneficiaries then fell, before a steep rise in 2009 under the combined impact of a depressed labour market and an increase in poverty.

The trends in spending on healthcare and on old-age benefits illustrate the difficulty for public authorities of counteracting the rise in social expenditure, even with reforms aimed at restructuring the social benefits system.

1.3 Impact of the transfer to complementary organisations

In addition to modifications in the structure of income, the financing of social protection also evolves due to changes in the scope of intervention of the different forms of social protection.

Most of these changes have taken place in the field of complementary solidarity-based social protection (mutual health plans, for example), without a massive increase of the use of private insurance and also the out-of-pocket health care expenses of the households. The extent of changes has been more contained since 2005, with obligatory social security schemes continuing to cover around 80% of the total amount of social protection benefits. Mutual plans and provident institutions cover around 5%, while public entities cover a little more than 9%, including a growing participation by local authorities (4.3% of the total), compensating over a long period for the decrease in central government support.

However, transfers between the different forms of social protection have at times been significant in domains like health, unemployment, dependent elderly people and poverty. This opens up questions about regulating and 'sharing' these risks. Complementary organisations represent an increasing share of the financing of healthcare (13.3% in 2015 compared with 10.0% in 2005)⁶.

Regarding the fight against social exclusion and coverage of old age dependency, decentralisation laws have given the *départements* a key role in terms of local social policies. Their social expenditure is, however, largely driven by the dynamics of solidarity benefits such as the personal autonomy allowance (*allocation personnalisée à l'autonomie* – APA) for dependent elderly people (1.3 million beneficiaries of the allowance in 2016 as against 900,000 in 2005), and the RSA – to an even greater extent since 2009 due to the increase in poverty following the financial crisis of 2007-2008.

⁶ Comptes Nationaux de la Santé, Drees France données nationales 2005-2016.

2 Current mix and past changes in the sources of financing social protection

2.1 Structure of the sources of financing social protection

Social security contributions based on remuneration from work still play a predominant role in financing social protection, although their share has gone down over the last 15 years or so.

- Social contributions represented 60.2% of financing for social protection⁷ in 2016. Their evolution is principally linked to changes in the payroll, and to changes in exemptions from making social contributions.
- General taxation represented 30.8% of financing for social protection in 2016.

More precisely, according to the accounting data provided by the French Ministry of Social Security, the percentages of social contributions and tax contributions in the social security resources are as follows:

1) In 2016, earmarked taxes constitute 24.4% of the sources of finance for social protection⁸. These consist of an allocation to social security, since 2004, of specific tax revenues, designed to compensate for reduced social security contributions for those on low wages (e.g. taxes on alcohol and tobacco).

2) In 2016, budgetary contributions from the state and local authorities represent 12.4% of financing sources for social protection⁹. They cover both the financing of benefits that come directly under the state or local authorities (the RSA, and the disabled adults' allowance - *allocation aux adultes handicapés*); State financing for exemptions from social contributions; and a series of payments made to other schemes, such as subsidies to balance the social security schemes for miners, sailors, and railway/subway workers. They have risen since the introduction of the RSA in 2009.

2.2 Characteristics of social security contributions

The method for calculating social security contributions consists of multiplying the basis of assessment (remuneration from work) by a factor differentiated according to the nature of the risks covered. The basis of assessment should reflect all remuneration from work except-for old age pensions insurance that can only be taken into account under a specific maximum threshold.

Health insurance and pensions contributions are shared between employers and employees. Family and occupational health contributions, however, are exclusively paid by employers, while various taxes and contributions are the responsibility of either companies or the individuals insured.

Social security contributions apply to the total salary for health/maternity/invalidity/death, family and occupational health benefits, whereas the reckonable salary for most pension contributions is subject to an upper limit (€3,377 per month). Their overall rate is 35.6% apart from occupational accidents, of which 28.1% is paid by employers. This rate is subject to a 26.1-point reduction in respect of workers on the minimum wage (28.1 points for companies with fewer than 20 employees), and then at a decreasing rate up to 1.6 times the minimum wage.

The base for social security contributions paid into the unemployment insurance scheme is limited to four times the general social security ceiling (€13,508 per month). Contributions

⁷ Source of data: Eurostat, ESSPROS tables, 2018.

⁸ Ministère des Solidarités et de la Santé, 2018.

⁹ Ibidem.

to complementary retirement plans take into account remuneration up to five times the social security ceiling.

Tax contributions are mainly based on the generalised social contribution (CSG), which is levied as a proportion of all incomes (i.e. income from work, replacement income, income from assets, and income from investment products and gambling). In terms of wage income, the CSG is applied to gross pay. Its rate is 9.2% for employees. The CSG is applied at a reduced rate on replacement incomes: 6.2% for unemployment and sickness benefits, 8.3% for retirement pensions (with reductions or exemptions for low-income households). Family benefits, housing benefits, APA and minimum income benefits are exempt. The CSG is also applied to income from assets and investments at a rate of 9.9%.

In addition, the social debt repayment contribution (*remboursement de la dette sociale* – CRDS) is deducted at a single rate of 0.5% on most types of income. Its assessment basis is even larger than that of the CSG; for example, it includes family benefits (except for childcare allowances). Minimum income guarantees (e.g. the RSA) are nevertheless exempt.

2.3 Split between social contributions and tax contributions

Between 2005 and 2016 the share of social protection spending financed by social contributions fell from 63.0% to 60.2%, while the share of general taxation rose from 37% to 39.8% (Table 5). CSG revenues constituted two-thirds of the latter.

This analysis by type of revenue is however debatable from an economic point of view, since revenues of different legal natures can nevertheless draw from very similar assessment bases or the same financing sources. This is the case for the CSG, 75% of which comes from income from employment.

Table 5: Financing of gross expenditure on social protection in EU and France (FR) by source (% of total financing) 2005-2016

	Employers	Employees	Self-employed	Benefit recipients	General government contrib.	Other receipts	Total social contrib.	Total general taxation
2005								
EU28	38.5	16.1	2.4	1.7	37.8	3.5	58.7	41.3
FR	43.7	12.9	3.2	3.2	33.4	3.6	63.0	37.0
2016								
EU28	34.9	15.2	2.4	2.1	40.4	5.1	54.5	45.5
FR	41.3	12.7	3.1	3.1	36.4	3.1	60.2	39.8

Source: Eurostat, ESSPROS database.

3 Strengths and weaknesses of the existing mix of financing options and potential future sources of financing – national debate on the topic

3.1 Analysis of the strengths and weaknesses of the mix of financing options

Deductible contributions are no doubt more easily accepted than taxation, given their characteristics. The nature of contributions is that they open up a compensatory right in the form of a benefit, when a social risk is involved, provided that the contributing insured party fulfils the conditions to benefit from coverage. A direct link thus exists between contributions and benefits – a link reinforced by the fact that some cash benefits are calculated on the same assessment basis as contributions.

The rationale underlying the system for financing social protection is that contributions are used to finance social insurance benefits that supply replacement income, while the CSG finances national solidarity benefits (such as health insurance benefits in kind, and solidarity benefits for the elderly).

In contrast, employers' participation in financing social security has been little affected by the move towards taxation, since their contribution mostly still takes the form of contributions from remuneration for work. The policy on exemption from contributions dates from the late 1970s and over the last 20 years has developed substantially, with a rise of 9.5% in employer contribution exemptions since 2015 as a result of the establishment of a new phase of the 2014 Responsibility and Solidarity Pact. Most of these exemptions are no longer compensated for out of the general state budget, but rather by allocating supplementary tax revenues directly to the social security system¹⁰.

Recent attempts to establish the fairest and most efficient way to finance social security have led to extensions of the assessment basis, to include types of income other than just remuneration for work. In recent decades this has resulted in more diverse funding sources for social protection, and replacing the need for increased taxation. Nevertheless, this reform process is still unfinished in terms of employer contributions: fundamental reform has simply been postponed in this area as a result of employers' widespread use of measures that exempt them from paying social contributions.

3.2 National debates on the move to new sources of funding

The debate on funding social protection should be set against a context of low economic growth, and raises questions regarding the most suitable funding method for social protection, given the dual criteria of social justice and economic efficiency.

Although the debate on the reform of funding is mainly centred on changes in the basis of assessment of social contributions, to date no way forward for deep-seated reform stands out. The only clearly expressed preference in public debate is for a big reduction in social contributions. However, the debate on looking for new sources of funding is not closed, as shown by the recurrent ideas of employing VAT or of merging the CSG with income tax¹¹.

The replacement of employer contributions by a 'social VAT' is the option most frequently mentioned in the debate on the reform of social security financing¹², motivated by a desire to strengthen the competitiveness of the French economy.

A drop of 2 points in total employer contributions would correspond to an increase of around 1.5 points in the standard VAT rate. One question would be whether the proposal is to increase the regular rate of 20.6%, or the reduced rate of 5.5%. The latter is the proposal made by the Court of Auditors, which contests the application of this reduced rate

¹⁰ L'Horty et al., 2019.

¹¹ Landais et al, 2011.

¹² Coursier, 2012.

to work in housing and catering, and suggests raising it to 7% as in Germany, without however analysing the economic and redistributive implications of such a hike.

On a macroeconomic level, an increase in VAT compensated for by a decrease in employer contributions would have the same type of impact as a competitive devaluation (i.e. export prices go down, import prices go up¹³).

Despite these advantages, the success of a social VAT is no less uncertain in the long term, once the temporary improvement generated by this near-devaluation has passed. It mainly depends on the behaviour of economic actors. Firstly, companies have to pass on the entire drop in contributions through lower prices, even though an improvement in their competitiveness is not guaranteed. Secondly, it also presumes that employees do not recuperate in the form of a pay increase the loss in purchasing power that companies face as a result of more expensive imports.

Therefore, a reform of this type brings a genuine risk of inflation. In terms of equity, using VAT as a source of funding for social protection is not more satisfactory insofar as it is in practice accompanied by fairly regressive effects. In fact, the portion of VAT in households' consumption expenditure is inversely proportionate to their income. Thus, a social VAT could place the greatest burden on the poorest households. Along with these disadvantages, major practical obstacles exist such as the level of VAT fraud, which is unquestionably higher than for social contributions. For these reasons it is worth questioning the advisability of opting for this reform.

The idea of merging the CSG with income tax on physical persons (IRPP) has increasingly been put forward by experts since the creation of the CSG¹⁴. The CSG is levied as a fixed proportion of income, while IRPP is progressive.

This project fits in with plans to overhaul obligatory contributions. It would involve setting up a deduction at source that would be both fairer (in other words more progressive and more redistributive) and more efficient (it would be easier to implement and would probably generate more revenue, if only due to the inevitable challenging of social privileges).

A merger of the CSG and IRPP would first require bringing their respective assessment bases closer, and in particular removing tax loopholes to extend the assessment base of income tax, which is narrower than that of the CSG.

Careful consideration would need to be given to how the new merged tax affected the burden on families. This is in fact the main question that would be raised by a merger of the CSG and IRPP – that is, the choice between a personal tax system or a family-based one. The CSG is a tax on personal income, whereas IRPP is calculated on the basis of households' total income, based on a scale by 'tax share', following application of a conjugal and family allowance rate ('*quotient*'). Choosing between these very different approaches would mean going beyond a simple rationalisation, and profoundly transforming the current contribution system.

The choice of a personal system with separate taxation of spouses would recognise women's individual situations and encourage female employment¹⁵. It could, however, raise equity issues, although flat-rate reductions could be considered to take into account the financial burdens faced by families.

Bringing together IRPP and the CSG would necessarily involve bringing together social security finance law and at least parts of state finance law. Although this might make the overall management of public finances more coherent, it would not necessarily challenge the political governance of social security, given that the CSG is already distinct from social security contributions. It would no doubt be different if the new merged tax were to be allocated to social security in its entirety.

¹³ Besson, 2007.

¹⁴ Allègre et al., 2007.

¹⁵ Landais et al., 2011.

In particular, a merger of the CSG and IRPP would lead to deep-seated reform of the relations between the state and social security. In reality, the key issue raised by this reform policy is to be found elsewhere. It involves determining whether public authorities would be in a position to guarantee the necessary revenue to the social security system, not just to meet current expenditure, but to support its inevitable increase.

A reform of the way that the social security system is financed may make a useful contribution to ensure its financial equilibrium, but no 'miracle' assessment base exists – in other words a wide, dynamic assessment base that would grow at a faster pace than that of national wealth, or even payroll. In the mid and long terms, all assessment bases, whatever the social deduction category concerned (contributions, the CSG, etc.) tend to evolve in parallel with GDP.

It would therefore be worth, even before reforming the financing method, to pay more attention to combating fraud in social security payments and other social contributions, which amount to 8% of these contributions¹⁶. In addition, the reform of financing social protection should be part of a more general overhaul of the social and fiscal deductions process.

In any case, the mobilisation of revenue should not avoid the question of determining whether the funds collected are employed most effectively: the question of the performance of the social security system and the efficiency of its expenditure is thus unavoidable.

¹⁶ Cour des comptes, La lutte contre la fraude aux cotisations sociales, Rapport public annuel 2018.

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