

France

Table FR.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	15.0	15.1	15.3	15.2	15.0	14.8	15.0	14.8	15.2	15.4	15.6	15.8	16.0	6	349.8
VAT	6.9	7.0	7.1	7.1	7.0	6.9	6.7	6.8	6.8	6.8	6.8	6.9	6.9	20	151.3
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	26	2.7
Taxes on products, except VAT and import duties	4.0	4.0	3.9	3.9	3.7	3.6	3.7	3.8	4.0	4.1	4.1	4.2	4.4	10	96.1
Other taxes on production	4.0	4.0	4.1	4.1	4.1	4.2	4.5	4.1	4.2	4.4	4.5	4.6	4.6	2	99.8
Direct taxes	11.2	11.4	11.7	12.1	12.0	12.1	10.9	11.4	12.1	12.8	13.2	13.1	13.2	10	286.9
Personal income taxes	7.9	7.7	7.9	7.8	7.6	7.9	7.8	7.7	7.9	8.5	8.9	8.8	8.8	10	192.0
Corporate income taxes	2.1	2.4	2.4	3.0	3.0	3.0	1.8	2.3	2.6	2.7	2.8	2.7	2.6	11	57.7
Other	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.5	1.6	1.6	1.6	1.7	3	37.1
Social contributions	15.9	15.7	15.8	16.0	15.8	15.8	16.3	16.2	16.3	16.5	16.8	17.1	16.9	1	369.3
Employers'	10.9	10.7	10.8	10.8	10.7	10.7	11.1	11.0	11.2	11.3	11.4	11.5	11.4	1	247.8
Households'	5.0	5.0	5.0	5.1	5.1	5.0	5.2	5.2	5.1	5.3	5.5	5.6	5.6	10	121.5
Less: capital transfers ⁽²⁾	0.1	0.2	0.1	0.2	0.2	0.2	0.3	0.2	0.3	0.2	0.3	0.3	0.2		
Total	42.0	42.1	42.7	43.1	42.6	42.5	42.0	42.1	43.3	44.5	45.4	45.7	45.9	2	1000.6
B. Structure by level of government															
as % of total taxation															
Central government	39.9	41.9	40.3	38.2	37.3	36.3	33.2	36.4	34.0	34.3	34.8	34.2	34.5	26	345.5
State government ⁽¹⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	9.7	10.5	10.9	10.9	11.3	11.4	12.3	9.9	12.3	12.4	12.2	12.3	12.5	8	124.9
Social security funds	50.1	47.4	48.5	50.7	51.1	52.0	54.3	53.4	53.4	53.0	52.9	53.3	52.8	1	528.0
EU institutions	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	26	2.2
C. Structure by economic function															
as % of GDP															
Consumption	10.8	10.9	11.0	10.8	10.6	10.4	10.4	10.5	10.7	10.8	10.9	11.0	11.2	20	243.7
Labour	21.6	21.3	21.6	21.7	21.5	21.7	22.2	22.2	22.5	23.2	23.7	24.0	23.9	5	521.2
of which on income from employment	20.3	20.0	20.3	20.3	20.1	20.2	20.7	20.6	20.9	21.7	22.1	22.4	22.2	1	484.5
Paid by employers	11.9	11.8	11.9	11.9	11.8	11.9	12.4	12.7	12.8	13.1	13.3	13.5	13.3	1	290.2
Paid by employees	8.4	8.2	8.4	8.4	8.3	8.3	8.3	7.9	8.0	8.6	8.8	8.9	8.9	11	194.3
Paid by non-employed	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.6	1.7	1.5	1.6	1.7	1.7	11	36.8
Capital	9.5	9.9	10.1	10.6	10.5	10.4	9.4	9.4	10.0	10.5	10.8	10.7	10.8	2	235.6
Income of corporations	2.1	2.4	2.4	3.0	3.0	3.0	1.8	2.5	2.8	2.9	2.9	2.8	2.8	9	61.5
Income of households	1.0	1.0	1.0	0.9	0.9	1.0	1.0	1.1	1.1	1.7	1.9	1.8	1.8	1	39.1
Income of self-employed	2.1	2.1	2.2	2.2	2.1	2.1	2.1	2.2	2.1	1.9	2.0	2.0	1.9	8	42.1
Stock of capital	4.2	4.4	4.5	4.5	4.5	4.4	4.5	3.7	4.0	4.0	4.1	4.1	4.3	3	92.9

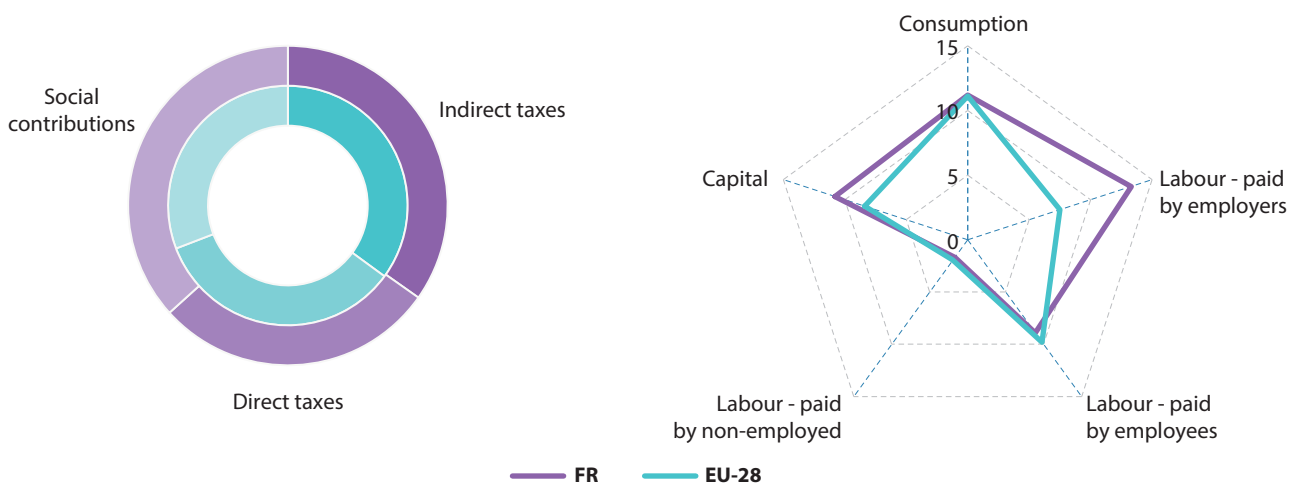
Table FR.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.0	2.1	2.0	2.0	1.9	1.8	1.9	1.9	1.9	2.0	2.0	2.0	2.2	20	47.6
Energy	1.7	1.7	1.6	1.6	1.5	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.8	17	38.8
of which transport fuel taxes	:	:	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.2	22	
Transport	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	20	5.9
Pollution and resources	0.13	0.12	0.12	0.12	0.12	0.12	0.12	0.11	0.13	0.14	0.14	0.14	0.13	9	2.9
E. Property taxes as % of GDP															
Taxes on property	2.8	3.0	3.1	3.1	3.2	3.1	3.1	4.0	4.3	4.3	4.3	4.5	4.6	1	101.3
Recurrent taxes on immovable property	1.8	1.8	1.9	1.9	1.9	2.0	2.2	2.9	3.0	3.1	3.1	3.2	3.2	1	69.7
Other taxes on property	1.0	1.1	1.2	1.2	1.2	1.1	0.9	1.1	1.3	1.2	1.2	1.3	1.4	3	31.6
F. Implicit tax rates %															
Consumption	20.2	20.3	20.3	20.1	19.7	19.3	19.0	19.2	19.8	20.0	20.1	20.5	21.0	14	
Labour	38.6	38.4	38.9	39.1	39.0	39.0	38.6	38.5	39.1	40.3	40.9	41.3	41.3	5	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.2	0.2	0.2	0.3	0.5	0.6	1.0	0.9	0.7	0.7	0.6	1.0	1.2		26.0
Tax expenditure component	:	:	:	:	:	:	:	0.5	0.4	0.5	0.5	0.6	0.7		15.6
Transfer component	:	:	:	:	:	:	:	0.4	0.3	0.2	0.2	0.4	0.5		10.4
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	41.6	42.8	44.0	44.9	45.1	45.2		985.0

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

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

Figure FR.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table FR.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Introduction of an income tax withholding system. In the current system (until the end of 2017), taxpayers pay their income tax by September for the previous tax year. This reform will introduce a Pay-as-you-earn system.	Neutral	Legislation: 29-12-2016 In force from: 01-01-2018
Introduction of an income tax reduction for low earners: the amount of income tax is reduced by 20 % for taxpayers whose income is below a certain threshold (e.g. EUR 18 500 for a single person). The income tax is unchanged for taxpayers earning more than another threshold (e.g. EUR 20 500 for a single person). A smoothing rule applies for taxpayers between the two thresholds so as to avoid a discontinuity in the tax schedule.	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Extension of the tax credit for household employee expenses to all tax payers. Non active households only had a tax reduction before.	Neutral	Legislation: 29-12-2016 In force from: 01-01-2018
Taxes on payroll and workforce		
Implementation of a tax credit on the payroll tax (CITS - crédit d'impôt sur la taxe sur les salaires).	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Corporate income tax		
Progressive decrease of the tax rate to 28 %. First step in 2017, for SME's first EUR 75 000 profit.	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Transaction taxes (movable and immovable property)		
Increase in the rate of the tax on financial transactions (0.2 % to 0.3 %) (2017) and enlargement to intra-day transactions (2018).	Rate increase; base increase	Legislation: 29-12-2016 In force from: 01-01-2017