

France

Table FR.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	15.1	15.3	15.2	15.0	14.8	15.0	14.8	15.2	15.4	15.6	15.8	16.0	16.1	6	359.2
VAT	7.0	7.1	7.1	7.0	6.9	6.7	6.8	6.8	6.8	6.8	6.9	6.9	6.9	19	154.2
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	27	2.6
Taxes on products, except VAT and import duties	4.0	3.9	3.9	3.7	3.6	3.7	3.8	4.0	4.1	4.1	4.2	4.4	4.5	11	99.9
Other taxes on production	4.0	4.1	4.1	4.1	4.2	4.5	4.1	4.2	4.4	4.5	4.6	4.6	4.6	2	102.5
Direct taxes	11.4	11.7	12.1	12.0	12.1	10.9	11.4	12.1	12.8	13.2	13.1	13.1	13.0	9	289.9
Personal income taxes	7.7	7.9	7.8	7.6	7.9	7.8	7.7	7.9	8.5	8.9	8.8	8.8	8.7	10	193.9
Corporate income taxes	2.4	2.4	3.0	3.0	3.0	1.8	2.3	2.6	2.7	2.8	2.7	2.6	2.6	14	58.8
Other	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.5	1.6	1.6	1.6	1.7	1.7	3	37.2
Social contributions	15.7	15.8	16.0	15.8	15.8	16.3	16.2	16.3	16.5	16.8	17.0	16.8	16.8	1	374.6
Employers'	10.7	10.8	10.8	10.7	10.7	11.1	11.0	11.2	11.3	11.4	11.5	11.3	11.2	1	250.6
Households'	5.0	5.0	5.1	5.1	5.0	5.2	5.2	5.1	5.3	5.5	5.5	5.5	5.6	10	124.0
Less: capital transfers (2)	0.2	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3		
Total	42.1	42.7	43.1	42.6	42.5	41.9	42.1	43.3	44.5	45.3	45.6	45.6	45.6	2	1016.4
B. Structure by level of government															
as % of total taxation															
Central government	41.9	40.3	38.2	37.3	36.3	33.2	36.5	34.0	34.4	34.8	34.3	34.6	34.3	26	348.8
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	10.5	10.9	10.9	11.3	11.4	12.3	9.9	12.3	12.4	12.2	12.3	12.4	12.7	8	129.5
Social security funds	47.4	48.5	50.7	51.1	52.0	54.3	53.4	53.5	53.0	52.9	53.3	52.7	52.6	1	534.6
EU institutions	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	24	3.5
C. Structure by economic function															
as % of GDP															
Consumption	10.9	11.0	10.8	10.6	10.4	10.4	10.5	10.7	10.8	10.9	10.9	11.1	11.2	20	249.1
Labour	21.3	21.6	21.7	21.5	21.7	22.2	22.2	22.5	23.2	23.7	23.9	23.7	23.7	2	529.0
of which on income from employment	20.0	20.3	20.3	20.1	20.2	20.7	20.6	20.9	21.7	22.1	22.3	22.1	22.1	2	492.0
Paid by employers	11.8	11.9	11.9	11.8	11.9	12.4	12.6	12.8	13.1	13.3	13.4	13.2	13.1	1	292.9
Paid by employees	8.2	8.4	8.4	8.3	8.3	8.3	7.9	8.0	8.6	8.8	8.9	8.8	8.9	13	199.1
Paid by non-employed	1.4	1.4	1.4	1.4	1.5	1.5	1.6	1.7	1.5	1.6	1.7	1.7	1.7	11	37.0
Capital	9.9	10.1	10.6	10.5	10.4	9.4	9.4	10.0	10.5	10.8	10.7	10.8	10.7	2	238.3
Income of corporations	2.4	2.4	3.0	3.0	3.0	1.8	2.5	2.8	2.9	2.9	2.8	2.8	2.8	10	62.7
Income of households	1.0	1.0	0.9	0.9	1.0	0.9	1.1	1.1	1.7	1.9	1.8	1.8	1.7	2	38.6
Income of self-employed	2.1	2.2	2.2	2.1	2.1	2.1	2.2	2.1	1.9	2.0	1.9	1.9	1.9	8	41.3
Stock of capital	4.4	4.5	4.5	4.5	4.4	4.5	3.7	4.0	4.0	4.1	4.1	4.3	4.3	2	95.7

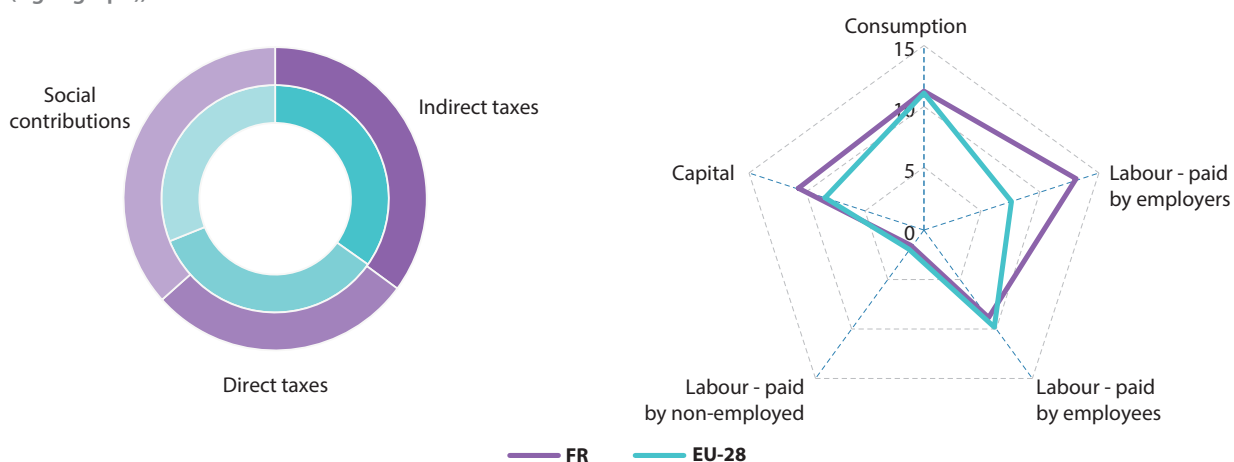
Table FR.1: Tax Revenue (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.1	2.0	2.0	1.9	1.8	1.9	1.9	1.9	2.0	2.0	2.0	2.2	2.2	19	49.7
Energy	1.7	1.6	1.6	1.5	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.8	1.8	17	41.2
of which transport fuel taxes	:	:	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.2	19	
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	20	5.7
Pollution and resources	0.12	0.12	0.12	0.12	0.12	0.12	0.11	0.13	0.14	0.14	0.14	0.13	0.13	9	2.9
E. Property taxes															
as % of GDP															
Taxes on property	3.0	3.1	3.1	3.2	3.1	3.1	4.0	4.3	4.3	4.3	4.5	4.6	4.7	1	104.8
Recurrent taxes on immovable property	1.8	1.9	1.9	1.9	2.0	2.2	2.9	3.0	3.1	3.1	3.2	3.2	3.3	1	72.7
Other taxes on property	1.1	1.2	1.2	1.2	1.1	0.9	1.1	1.3	1.2	1.2	1.3	1.4	1.4	4	32.1
F. Implicit tax rates															
%															
Consumption	20.3	20.3	20.1	19.7	19.3	19.0	19.2	19.8	20.0	20.1	20.5	20.9	21.0	16	
Labour	38.4	38.9	39.1	39.0	39.0	38.6	38.5	39.2	40.2	40.8	41.1	41.2	41.2	5	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.2	0.2	0.3	0.5	0.6	1.0	0.9	0.7	0.7	0.6	1.0	1.2	1.2		25.8
Tax expenditure component	:	:	:	:	:	:	0.5	0.4	0.5	0.5	0.6	0.7	0.6		14.2
Transfer component	:	:	:	:	:	:	0.4	0.3	0.2	0.2	0.4	0.5	0.5		11.6
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	41.6	42.8	44.0	44.8	45.0	44.9	45.0		1002.2

(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, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))



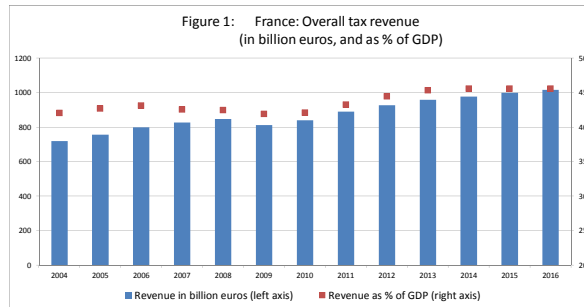
Source: DG Taxation and Customs Union, based on Eurostat data.

Table FR.2: Latest tax reforms

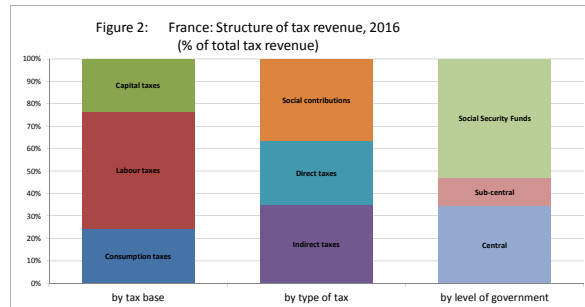
Description of measure	Change	Date
Personal income tax: Earned income		
Introduction of an income tax reduction for low earners: the amount of income tax is reduced by 20 % for taxpayers whose income is below a certain threshold (e.g. EUR 18 500 for a single person). The income tax is unchanged for taxpayers 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
Increase in the rate of the Contribution sociale généralisée (compensated by a decrease in employees' social contributions).	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Indirect effect on income tax of the increase of the CSG and decrease of SSC employee.	Neutral	Legislation: 30-12-2017 In force from: 01-01-2018
Personal income tax: Unincorporated businesses/Self employment income		
Increase of "CICE" rate (from 6 % to 7 %): PIT part	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Reduction of CICE rate (from 7 % to 6 %) and then next year removal of CICE: PIT part	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Personal income tax: Savings		
Implementation of a dual income tax system through the introduction of a flat rate tax on capital income (interests, dividends, capital gains).	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
Social security contributions: Employee		
Decrease in the rate of employees' social contributions (compensated by a increase Contribution sociale généralisée).	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
Social security contributions: Employer		
Decrease in social contributions (compensated by the CICE removal).	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
Taxes on payroll and workforce		
Implementation of a tax credit on the payroll tax (CITS - <i>crédit d'impôt sur la taxe sur les salaires</i>).	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Corporate income tax		
Increase of the CICE rate (from 6 % to 7 %).	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Decrease of the CIT rate (from 33 1/3 % to 25 %).	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Reduction of the CICE rate (from 7 % to 6 %) and then next year suppression of CICE.	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Increase in corporate income tax: CIT base widening resulting from the decrease of SSCs.	Base increase	Legislation: 30-12-2017 In force from: 15-12-2018
Removal of the "3 % dividend" tax.	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
Introduction of an exceptional contribution on the CIT.	Rate increase	Legislation: 01-12-2017 In force from: 31-12-2017
Environmentally-related taxes		
Harmonisation of taxation of diesel and petrol.	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Increase of the carbon component within the TICPE.	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Impact on TICGN of the energy taxation.	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Health-related taxes		
Increase of taxes on tobacco.	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Transaction taxes (movable and immovable property)		
Increase in the rate of the tax on financial transaction (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
Recurrent taxes on immovable property (business and residential)		
Removal of the Taxe d'habitation for 80 % of French taxpayers.	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
Introduction of the new tax on real estate wealth (along with the removal of the wealth tax).	New tax	Legislation: 30-12-2017 In force from: 01-01-2018
Recurrent taxes on (net) wealth		
Removal of the wealth tax (along with the introduction of the new tax on real estate wealth).	Rate decrease; base decrease	Legislation: 30-12-2017 In force from: 01-01-2018

France

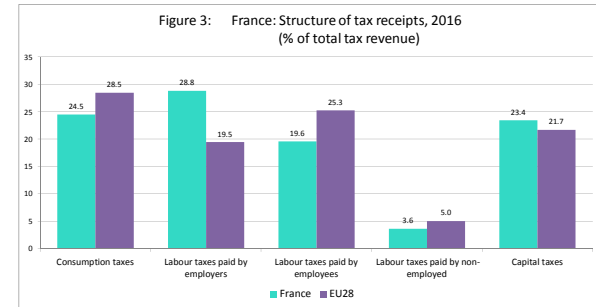
How much tax revenue is collected in France?



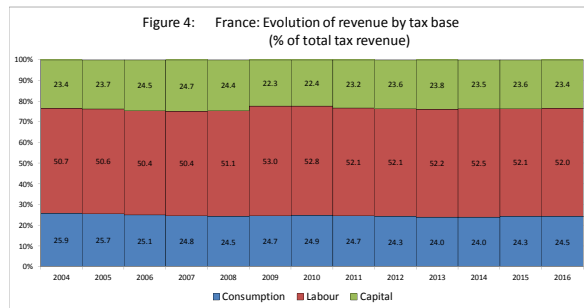
What are the main sources of tax revenue in France?



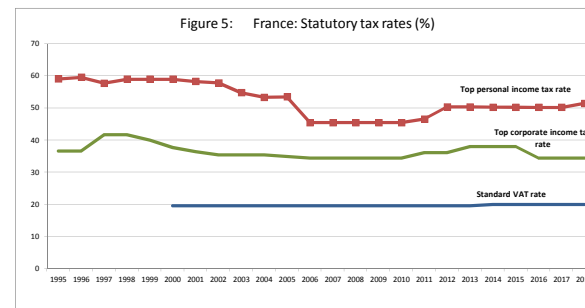
How do the sources of tax revenues in France compare with the EU average?



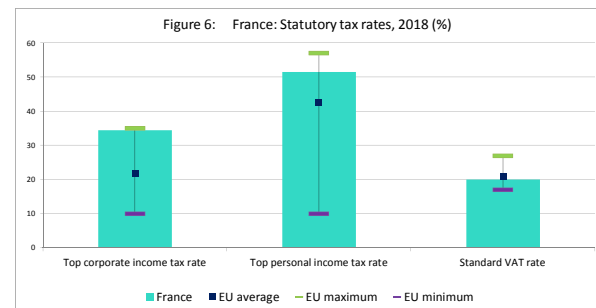
How have the sources of tax revenue in France changed over time?



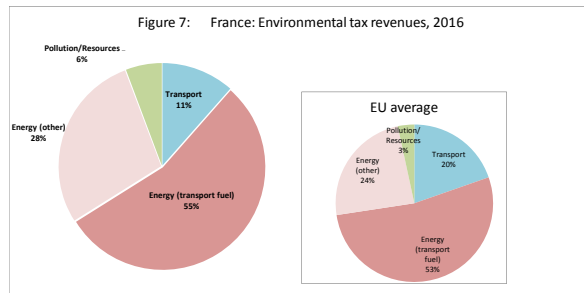
How have the main tax rates in France changed in recent years?



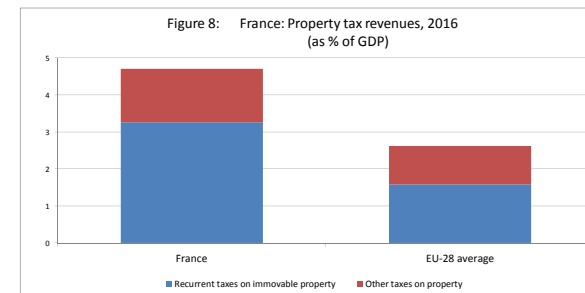
How do tax rates in France compare with rates elsewhere in the EU?



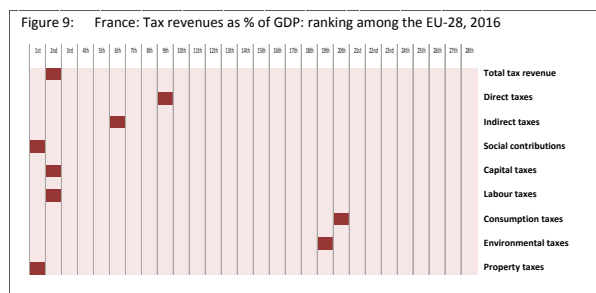
What are the main sources of environmental tax revenues in France?



How much is raised from property taxes in France?



How do France's tax revenues rank in relation to other Member States?



Source: 'Taxation Trends in the European Union, Iceland and Norway', European Commission, DG Taxation and Customs Union. <http://ec.europa.eu/taxtrends>

Notes to graphs:
 (1) 'Overall tax revenue' includes total tax revenues plus social security contributions.
 (2) 'Labour taxes' include social security contributions.
 (3) Tax rates are statutory rates effective on 1 January. General surcharges and local taxes are included for personal and corporate top rates.