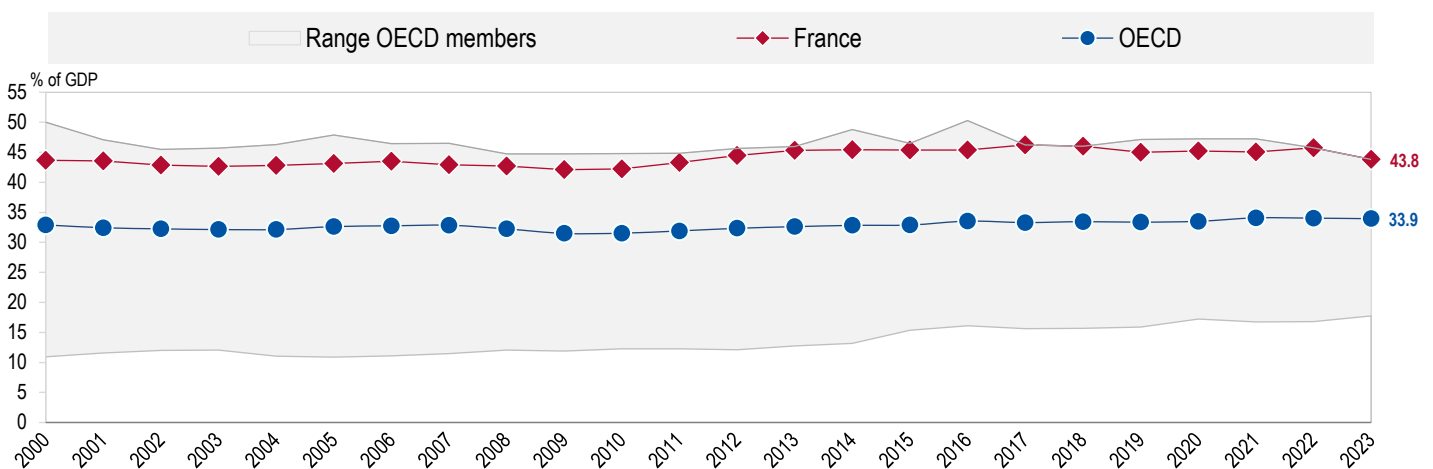


Revenue Statistics 2024 - France

Tax-to-GDP ratio

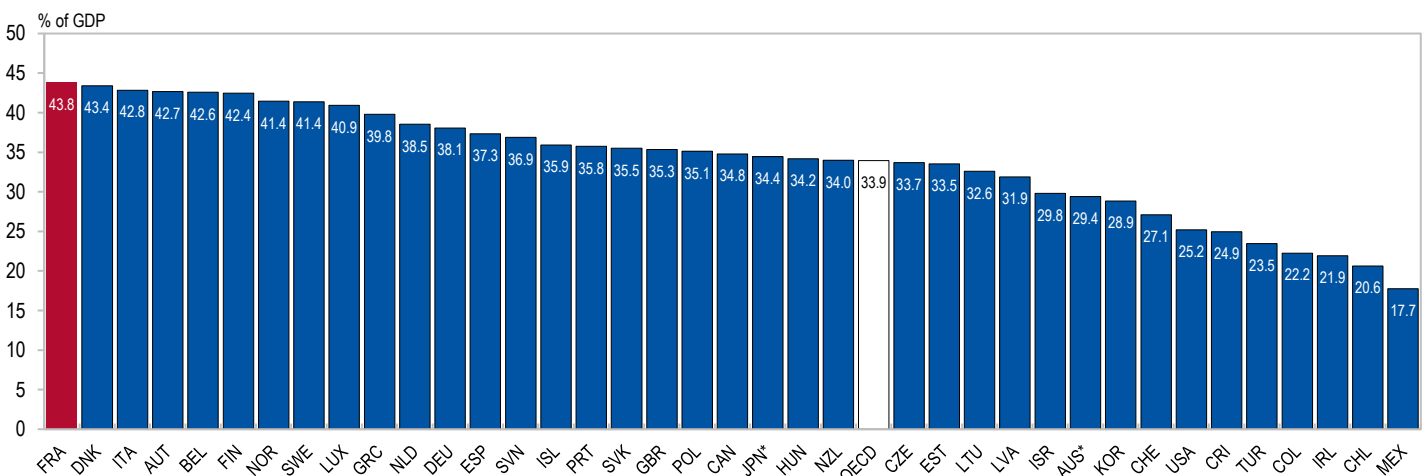
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in France decreased by 2.0 percentage points from 45.8% in 2022 to 43.8% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in France has increased from 43.7% in 2000 to 43.8% in 2023. Over the same period, the OECD average in 2023 was above that in 2000 (33.9% compared with 32.9%). During that period, the highest tax-to-GDP ratio in France was 46.2% in 2017, with the lowest being 42.1% in 2009.



Tax-to-GDP ratio compared to the OECD, 2023

France ranked 1st¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, France had a tax-to-GDP ratio of 43.8% compared with the OECD average of 33.9%. In 2022, France was also ranked 1st out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2023 data, therefore their latest 2022 data are presented within this country note.

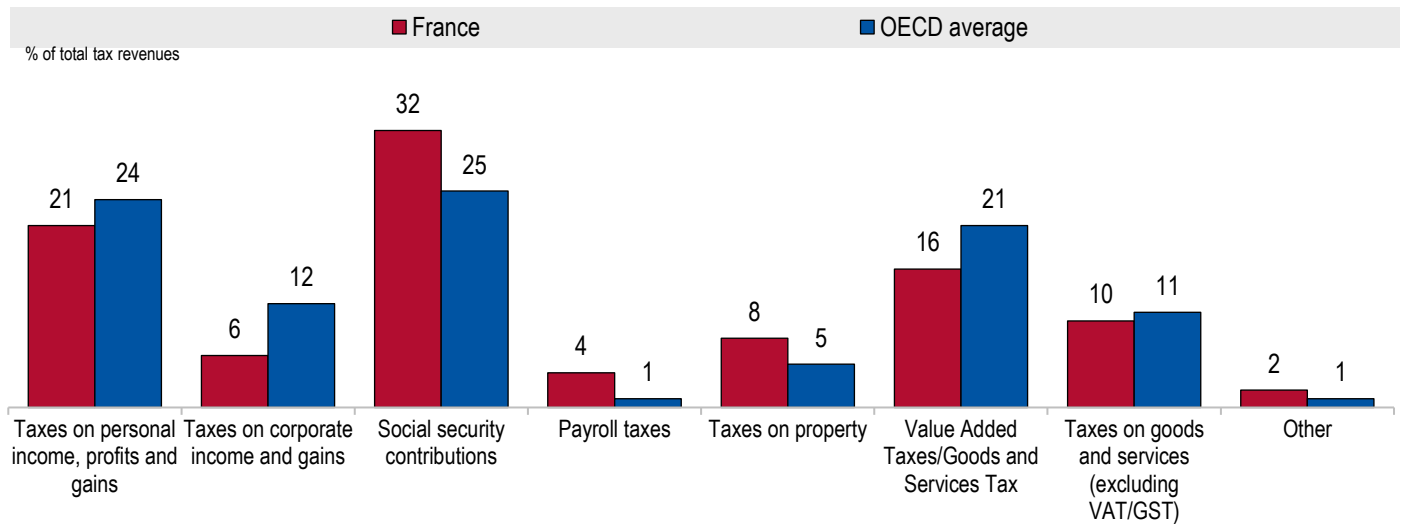
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2022

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

Tax structure

	Tax Revenues in national currency			Tax structure in France			Position in OECD		
	Euro, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	294 483	333 067	+ 38 583	26	27	+ 1	28th	29th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	234 285	257 542	+ 23 257	21	21	-	23rd	21st	+ 2
<i>Corporate income and gains</i>	60 198	75 525	+ 15 327	5	6	+ 1	33rd	33rd	-
Social security contributions	369 157	393 279	+ 24 122	33	32	- 1	12th	12th	-
Payroll taxes	-	-	-	4	4	-	5th	5th	-
Taxes on property	97 482	98 295	+ 813	9	8	- 1	9th	8th	+ 1
Taxes on goods and services	305 838	317 204	+ 11 366	27	26	- 1	28th	29th	- 1
<i>of which VAT</i>	184 658	198 899	+ 14 241	16	16	-	29th	29th	-
Other	18 176	24 078	+ 5 902	2	2	-	5th	6th	- 1
TOTAL	1 130 134	1 215 509	+ 85 375	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.

OECD (2024), Revenue Statistics 2024: Health taxes in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics-2024>

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