

FRANCE

Table II. Detailed taxes and social contribution receipts

Million EUR

	2012	2013	2014	2015	2016	2017	2018	2019
II.1 GENERAL GOVERNMENT								
1 Total receipts	969 812	1 004 052	1 023 882	1 044 603	1 060 501	1 104 747	1 132 871	1 145 006
2 Total tax receipts and actual social contributions	934 877	968 409	987 826	1 008 617	1 024 067	1 068 494	1 095 213	1 105 109
3 Total tax receipts	588 740	611 475	621 488	638 242	648 626	681 323	714 485	741 051
4 Taxes on production and imports	319 613	328 769	337 061	347 527	356 036	372 475	387 285	407 348
5 Taxes on products	228 145	232 553	238 390	247 885	254 954	268 959	280 544	289 646
6 Value added type taxes	142 527	144 490	148 454	151 680	154 490	162 011	167 618	174 355
7 Taxes and duties on imports, excluding VAT	490	598	561	568	603	590	624	643
8 Import duties	481	589	552	558	593	580	614	634
9 Taxes on imports, excluding VAT and import duties	9	9	9	10	10	10	10	9
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	9	9	9	10	10	10	10	9
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	85 128	87 465	89 375	95 637	99 861	106 358	112 302	114 648
17 Excise duties and consumption taxes	45 344	47 794	48 213	52 228	54 586	57 577	61 168	61 208
18 Stamp taxes	0	547	549	593	632	701	736	790
19 Taxes on financial and capital transactions	10 718	10 283	10 996	12 662	13 497	15 998	16 776	18 112
20 Car registration taxes	2 117	2 042	2 077	2 086	2 187	2 229	2 326	2 296
21 Taxes on entertainment	1 050	1 025	998	984	999	995	1 005	1 056
22 Taxes on lotteries, gambling and betting	3 717	3 598	3 718	3 756	3 972	4 039	4 359	4 746
23 Taxes on insurance premiums	3 589	3 623	3 716	3 798	3 827	4 503	4 274	4 408
24 Other taxes on specific services	17 613	17 673	18 161	18 613	19 241	19 408	20 576	20 643
25 General sales or turnover taxes	385	292	383	335	319	325	327	572
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	595	588	564	582	601	583	755	817
29 Other taxes on production	91 468	96 216	98 671	99 642	101 082	103 516	106 741	117 702
30 Taxes on land, buildings or other structures	51 982	53 074	54 566	55 647	58 594	59 768	61 483	63 708
31 Taxes on the use of fixed assets	1 340	1 236	1 179	1 121	1 055	936	1 055	1 084
32 Total wage bill and payroll taxes	30 578	34 127	35 074	35 267	35 447	36 583	37 134	45 408
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	574	509	553	457	548	573	594	570
35 Taxes on pollution	424	447	641	594	690	616	758	1 263
36 Under-compensation of VAT (flat rate system)	406	462	367	381	373	369	397	398
37 Other taxes on production n.e.c.	6 164	6 361	6 291	6 175	4 375	4 671	5 320	5 271
38 Current taxes on income and wealth	259 511	272 250	274 052	278 398	280 101	294 504	312 801	318 451
39 Taxes on income	233 583	246 222	246 524	250 690	252 312	266 024	290 136	298 822
40 Taxes on individual or household income including holding gains	177 480	187 217	189 219	192 371	194 147	198 685	226 302	229 902
41 Taxes on individual or household income excl. holding gains	177 480	187 217	189 219	192 371	194 147	198 685	226 302	229 902
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	0
43 Taxes on income or profits of corporations including holding gains	55 913	58 736	57 081	58 068	57 880	66 935	63 541	68 517
44 Taxes on income or profits of corporations excl. holding gains	55 913	58 736	57 081	58 068	57 880	66 935	63 541	68 517
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	190	269	224	251	285	404	293	403
50 Other current taxes	25 928	26 028	27 528	27 708	27 789	28 480	22 665	19 629
51 Current taxes on capital	22 129	22 171	23 498	24 024	23 970	24 709	19 063	16 353
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	2 732	2 903	3 010	3 049	3 249	3 286	3 253	3 185
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	1 067	954	1 020	635	570	485	349	91
57 Capital taxes	9 616	10 456	10 375	12 317	12 489	14 344	14 399	15 252
58 Taxes on capital transfers	8 987	9 521	10 300	12 167	12 315	14 231	14 312	15 150
59 Capital levies	0	0	0	0	0	0	0	0
60 Other capital taxes n.e.c.	629	935	75	150	174	113	87	102
61 Actual social contributions	346 137	356 934	366 338	370 375	375 441	387 171	380 728	364 058
62 Employers' actual social contributions	235 530	240 672	246 351	248 173	250 928	258 532	265 116	248 031
63 Compulsory	235 530	240 672	246 351	248 173	250 928	258 532	265 116	248 031
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	110 607	116 262	119 987	122 202	124 513	128 639	115 612	116 027
66 Compulsory	109 799	115 417	119 119	121 349	123 677	127 804	114 816	115 175
<i>of which:</i>								
67 Employees	83 669	88 097	91 057	93 767	96 643	100 797	89 076	87 621
68 Self- and non-employed persons	26 130 e	27 320 e	28 062 e	27 582 e	27 034 e	27 007 e	25 740 e	27 554 e
69 Voluntary	808	845	868	853	836	835	796	852
70 Imputed social contributions	40 980	41 947	42 464	42 655	42 930	43 041	43 660	44 036
71 Capital transfers for taxes and social cont., unlikely to be collected	6 045	6 304	6 408	6 669	6 496	6 788	6 002	4 139

FRANCE

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2012	2013	2014	2015	2016	2017	2018	2019
II.2 CENTRAL GOVERNMENT								
1 Total receipts	359 633	377 420	379 632	389 542	393 789	417 038	421 868	416 767
2 Total tax receipts and actual social contributions	322 588	339 606	341 359	351 295	355 154	378 774	382 744	374 997
3 Total tax receipts	315 130	331 921	333 584	343 354	347 103	370 438	374 447	366 896
4 Taxes on production and imports	168 316	173 492	175 538	184 386	188 128	199 447	207 080	185 470
5 Taxes on products	160 658	166 176	167 620	175 570	180 501	191 956	198 892	169 227
6 Other taxes on production	7 658	7 316	7 918	8 816	7 627	7 491	8 188	16 243
7 Current taxes on income and wealth	137 198	147 973	147 671	146 651	146 486	156 647	152 968	166 174
8 Taxes on income	128 318	139 721	138 241	137 687	137 844	147 823	147 533	160 810
9 Other current taxes	8 880	8 252	9 430	8 964	8 642	8 824	5 435	5 364
10 Capital taxes	9 616	10 456	10 375	12 317	12 489	14 344	14 399	15 252
11 Actual social contributions	7 458	7 685	7 775	7 941	8 051	8 336	8 297	8 101
12 Imputed social contributions	39 320	40 248	40 716	40 859	41 101	41 161	41 720	42 106
13 Capital transfers for taxes and social cont., unlikely to be collected	2 275	2 434	2 443	2 612	2 466	2 897	2 596	336
II.4 LOCAL GOVERNMENT								
1 Total receipts	115 704	117 494	121 007	125 505	130 736	135 518	140 619	142 003
2 Total tax receipts and actual social contributions	114 947	116 716	120 208	124 678	129 903	134 676	139 762	141 151
3 Total tax receipts	114 947	116 716	120 208	124 678	129 903	134 676	139 762	141 151
4 Taxes on production and imports	97 829	98 863	102 094	105 914	110 766	115 030	122 538	126 889
5 Taxes on products	38 295	37 318	38 477	41 149	42 795	45 290	50 808	52 466
6 Other taxes on production	59 534	61 545	63 617	64 765	67 971	69 740	71 730	74 423
7 Current taxes on income and wealth	17 118	17 853	18 114	18 764	19 137	19 646	17 224	14 262
8 Taxes on income	70	77	16	20	18	18	22	25
9 Other current taxes	17 048	17 776	18 098	18 744	19 119	19 628	17 202	14 237
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	757	778	799	827	833	842	857	852
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	494 475	509 138	523 243	529 556	535 976	552 191	570 384	586 236
2 Total tax receipts and actual social contributions	497 342	512 087	526 259	532 644	539 010	555 044	572 707	588 961
3 Total tax receipts	158 663	162 838	167 696	170 210	171 620	176 209	200 276	233 004
4 Taxes on production and imports	53 468	56 414	59 429	57 227	57 142	57 998	57 667	94 989
5 Taxes on products	29 192	29 059	32 293	31 166	31 658	31 713	30 844	67 953
6 Other taxes on production	24 276	27 355	27 136	26 061	25 484	26 285	26 823	27 036
7 Current taxes on income and wealth	105 195	106 424	108 267	112 983	114 478	118 211	142 609	138 015
8 Taxes on income	105 195	106 424	108 267	112 983	114 450	118 183	142 581	137 987
9 Other current taxes	0	0	0	0	28	28	28	28
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	338 679	349 249	358 563	362 434	367 390	378 835	372 431	355 957
12 Imputed social contributions	903	921	949	969	996	1 038	1 083	1 078
13 Capital transfers for taxes and social cont., unlikely to be collected	3 770	3 870	3 965	4 057	4 030	3 891	3 406	3 803

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20210211/53b2d>.

Source: Institut National de la Statistique et des Etudes Economiques (INSEE) via Eurostat.