

FRANCE

Table II. Detailed taxes and social contribution receipts

Million EUR

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|
| II.1 GENERAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 1 023 882 | 1 044 603 | 1 060 501 | 1 104 747 | 1 133 056 | 1 143 840 | 1 091 426 p | 1 168 602 p |
| 2 Total tax receipts and actual social contributions | 987 826 | 1 008 617 | 1 024 067 | 1 068 494 | 1 096 036 | 1 104 636 | 1 057 782 p | 1 131 388 p |
| 3 Total tax receipts | 621 488 | 638 242 | 648 626 | 681 323 | 714 806 | 740 819 | 709 447 p | 757 105 p |
| 4 Taxes on production and imports | 337 061 | 347 527 | 356 036 | 372 475 | 387 496 | 407 049 | 390 087 p | 415 307 p |
| 5 Taxes on products | 238 390 | 247 885 | 254 954 | 268 959 | 280 728 | 289 685 | 272 502 p | 305 680 p |
| 6 Value added type taxes | 148 454 | 151 680 | 154 490 | 162 011 | 167 720 | 173 953 | 161 537 p | 184 798 p |
| 7 Taxes and duties on imports, excluding VAT | 561 | 568 | 603 | 590 | 624 | 656 | 808 p | 879 p |
| 8 Import duties | 552 | 558 | 593 | 580 | 614 | 647 | 799 p | 870 p |
| 9 Taxes on imports, excluding VAT and import duties | 9 | 10 | 10 | 10 | 10 | 9 | 9 p | 9 p |
| 10 Levies on imported agricultural products | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 11 Monetary compensatory amounts on imports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 12 Excise duties | 9 | 10 | 10 | 10 | 10 | 9 | 9 p | 9 p |
| 13 General sales taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 14 Taxes on specific services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 15 Profits of import monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 16 Taxes on products, except VAT, import and export taxes | 89 375 | 95 637 | 99 861 | 106 358 | 112 384 | 115 076 | 110 157 p | 120 003 p |
| 17 Excise duties and consumption taxes | 48 213 | 52 228 | 54 586 | 57 577 | 61 164 | 61 373 | 57 929 p | 61 683 p |
| 18 Stamp taxes | 549 | 593 | 632 | 701 | 736 | 790 | 759 p | 898 p |
| 19 Taxes on financial and capital transactions | 10 996 | 12 662 | 13 497 | 15 998 | 16 859 | 18 246 | 18 343 p | 22 044 p |
| 20 Car registration taxes | 2 077 | 2 086 | 2 187 | 2 229 | 2 326 | 2 299 | 2 091 p | 2 163 p |
| 21 Taxes on entertainment | 740 | 700 | 711 | 702 | 714 | 747 | 632 p | 670 p |
| 22 Taxes on lotteries, gambling and betting | 3 976 | 4 040 | 4 260 | 4 332 | 4 651 | 5 055 | 3 986 p | 4 898 p |
| 23 Taxes on insurance premiums | 3 716 | 3 798 | 3 827 | 4 503 | 4 274 | 4 692 | 4 949 p | 5 514 p |
| 24 Other taxes on specific services | 18 161 | 18 613 | 19 241 | 19 408 | 20 578 | 20 485 | 19 962 p | 20 857 p |
| 25 General sales or turnover taxes | 383 | 335 | 319 | 325 | 327 | 572 | 698 p | 728 p |
| 26 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 27 Export duties and monetary compensatory amounts on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 28 Other taxes on products n.e.c. | 564 | 582 | 601 | 583 | 755 | 817 | 808 p | 548 p |
| 29 Other taxes on production | 98 671 | 99 642 | 101 082 | 103 516 | 106 768 | 117 364 | 117 585 p | 109 627 p |
| 30 Taxes on land, buildings or other structures | 54 566 | 55 647 | 58 594 | 59 768 | 61 484 | 63 711 | 63 908 p | 53 914 p |
| 31 Taxes on the use of fixed assets | 1 179 | 1 121 | 1 055 | 936 | 1 055 | 1 083 | 1 088 p | 1 044 p |
| 32 Total wage bill and payroll taxes | 35 074 | 35 267 | 35 447 | 36 583 | 37 164 | 45 109 | 44 916 p | 47 610 p |
| 33 Taxes on international transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 34 Business and professional licences | 553 | 457 | 548 | 573 | 594 | 573 | 561 p | 468 p |
| 35 Taxes on pollution | 641 | 594 | 690 | 616 | 758 | 1 261 | 1 133 p | 1 260 p |
| 36 Under-compensation of VAT (flat rate system) | 367 | 381 | 373 | 369 | 393 | 406 | 407 p | 409 p |
| 37 Other taxes on production n.e.c. | 6 291 | 6 175 | 4 375 | 4 671 | 5 320 | 5 221 | 5 572 p | 4 922 p |
| 38 Current taxes on income and wealth | 274 052 | 278 398 | 280 101 | 294 504 | 312 911 | 318 518 | 304 321 p | 323 174 p |
| 39 Taxes on income | 246 524 | 250 690 | 252 312 | 266 024 | 290 246 | 298 888 | 288 353 p | 310 187 p |
| 40 Taxes on individual or household income including holding gains | 189 219 | 192 371 | 194 147 | 198 685 | 226 301 | 229 726 | 224 230 p | 236 296 p |
| 41 Taxes on individual or household income excl. holding gains | 189 219 | 192 371 | 194 147 | 198 685 | 226 301 | 229 726 | 224 230 p | 236 296 p |
| 42 Taxes on individual or household holding gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 43 Taxes on income or profits of corporations including holding gains | 57 081 | 58 068 | 57 880 | 66 935 | 63 652 | 68 760 | 63 586 p | 73 424 p |
| 44 Taxes on income or profits of corporations excl. holding gains | 57 081 | 58 068 | 57 880 | 66 935 | 63 652 | 68 760 | 63 586 p | 73 424 p |
| 45 Taxes on holding gains of corporations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 46 Other taxes on holding gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 47 Taxes on holding gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 48 Taxes on winnings from lottery or gambling | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 49 Other taxes on income n.e.c. | 224 | 251 | 285 | 404 | 293 | 402 | 537 p | 467 p |
| 50 Other current taxes | 27 528 | 27 708 | 27 789 | 28 480 | 22 665 | 19 630 | 15 968 p | 12 987 p |
| 51 Current taxes on capital | 23 498 | 24 024 | 23 970 | 24 709 | 19 063 | 16 352 | 12 824 p | 9 771 p |
| 52 Poll taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 53 Expenditure taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 54 Payments by households for licences | 3 010 | 3 049 | 3 249 | 3 286 | 3 253 | 3 185 | 3 086 p | 3 135 p |
| 55 Taxes on international transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 56 Other current taxes n.e.c. | 1 020 | 635 | 570 | 485 | 349 | 93 | 58 p | 81 p |
| 57 Capital taxes | 10 375 | 12 317 | 12 489 | 14 344 | 14 399 | 15 252 | 15 039 p | 18 624 p |
| 58 Taxes on capital transfers | 10 300 | 12 167 | 12 315 | 14 231 | 14 312 | 15 149 | 14 988 p | 18 498 p |
| 59 Capital levies | 0 | 0 | 0 | 0 | 0 | 0 | 0 p | 0 p |
| 60 Other capital taxes n.e.c. | 75 | 150 | 174 | 113 | 87 | 103 | 51 p | 126 p |
| 61 Actual social contributions | 366 338 | 370 375 | 375 441 | 387 171 | 381 230 | 363 817 | 348 335 p | 374 283 p |
| 62 Employers' actual social contributions | 246 351 | 248 173 | 250 928 | 258 532 | 265 446 | 247 437 | 236 893 p | 255 638 p |
| 63 Compulsory | 246 351 | 248 173 | 250 928 | 258 532 | 265 446 | 247 437 | 236 893 p | 255 638 p |
| 64 Voluntary | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 65 Households' actual social contributions | 119 987 | 122 202 | 124 513 | 128 639 | 115 784 | 116 380 | 111 442 p | 118 645 p |
| 66 Compulsory | 119 119 | 121 349 | 123 677 | 127 804 | 114 988 | 115 527 | 110 626 p | 117 802 p |
| <i>of which:</i> | | | | | | | | |
| 67 Employees | 91 057 | 93 767 | 96 643 | 100 797 | 89 240 | 87 940 | 84 244 p | 90 546 p |
| 68 Self- and non-employed persons | 28 062 e | 27 582 e | 27 034 e | 27 007 e | 25 748 e | 27 587 e | 26 382 e | 27 256 e |
| 69 Voluntary | 868 | 853 | 836 | 835 | 796 | 853 | 816 p | 843 p |
| 70 Imputed social contributions | 42 464 | 42 655 | 42 930 | 43 041 | 43 659 | 43 965 | 44 458 p | 44 660 p |
| 71 Capital transfers for taxes and social cont., unlikely to be collected | 6 408 | 6 669 | 6 496 | 6 788 | 6 639 | 4 761 | 10 814 p | 7 446 p |

FRANCE

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

Million EUR

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
| II.2 CENTRAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 379 632 | 389 542 | 393 789 | 417 038 | 422 051 | 415 530 | 390 488 p | 398 279 p |
| 2 Total tax receipts and actual social contributions | 341 359 | 351 295 | 355 154 | 378 774 | 382 952 | 374 363 | 349 144 p | 356 230 p |
| 3 Total tax receipts | 333 584 | 343 354 | 347 103 | 370 438 | 374 655 | 366 262 | 340 952 p | 348 234 p |
| 4 Taxes on production and imports | 175 538 | 184 386 | 188 128 | 199 447 | 207 178 | 184 775 | 169 021 p | 153 802 p |
| 5 Taxes on products | 167 620 | 175 570 | 180 501 | 191 956 | 198 994 | 168 828 | 152 467 p | 135 896 p |
| 6 Other taxes on production | 7 918 | 8 816 | 7 627 | 7 491 | 8 184 | 15 947 | 16 554 p | 17 906 p |
| 7 Current taxes on income and wealth | 147 671 | 146 651 | 146 486 | 156 647 | 153 078 | 166 235 | 156 892 p | 175 808 p |
| 8 Taxes on income | 138 241 | 137 687 | 137 844 | 147 823 | 147 643 | 160 871 | 151 727 p | 165 615 p |
| 9 Other current taxes | 9 430 | 8 964 | 8 642 | 8 824 | 5 435 | 5 364 | 5 165 p | 10 193 p |
| 10 Capital taxes | 10 375 | 12 317 | 12 489 | 14 344 | 14 399 | 15 252 | 15 039 p | 18 624 p |
| 11 Actual social contributions | 7 775 | 7 941 | 8 051 | 8 336 | 8 297 | 8 101 | 8 192 p | 7 996 p |
| 12 Imputed social contributions | 40 716 | 40 859 | 41 101 | 41 161 | 41 720 | 42 023 | 42 473 p | 42 626 p |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | 2 443 | 2 612 | 2 466 | 2 897 | 2 621 | 856 | 1 129 p | 577 p |
| II.4 LOCAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 121 007 | 125 505 | 130 736 | 135 518 | 140 697 | 142 144 | 135 311 p | 156 035 p |
| 2 Total tax receipts and actual social contributions | 120 208 | 124 678 | 129 903 | 134 676 | 139 841 | 141 292 | 134 459 p | 155 164 p |
| 3 Total tax receipts | 120 208 | 124 678 | 129 903 | 134 676 | 139 841 | 141 292 | 134 459 p | 155 164 p |
| 4 Taxes on production and imports | 102 094 | 105 914 | 110 766 | 115 030 | 122 617 | 127 026 | 123 659 p | 152 372 p |
| 5 Taxes on products | 38 477 | 41 149 | 42 795 | 45 290 | 50 890 | 52 656 | 50 604 p | 88 912 p |
| 6 Other taxes on production | 63 617 | 64 765 | 67 971 | 69 740 | 71 727 | 74 370 | 73 055 p | 63 460 p |
| 7 Current taxes on income and wealth | 18 114 | 18 764 | 19 137 | 19 646 | 17 224 | 14 266 | 10 800 p | 2 792 p |
| 8 Taxes on income | 16 | 20 | 18 | 18 | 22 | 28 | 25 p | 26 p |
| 9 Other current taxes | 18 098 | 18 744 | 19 119 | 19 628 | 17 202 | 14 238 | 10 775 p | 2 766 p |
| 10 Capital taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 11 Actual social contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 p |
| 12 Imputed social contributions | 799 | 827 | 833 | 842 | 856 | 852 | 852 p | 871 p |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | 0 | 0 | 0 | 0 | 0 | 0 | 0 p | 0 p |
| II.5 SOCIAL SECURITY FUNDS | | | | | | | | |
| 1 Total receipts | 523 243 | 529 556 | 535 976 | 552 191 | 570 308 | 586 166 | 565 627 p | 614 288 p |
| 2 Total tax receipts and actual social contributions | 526 259 | 532 644 | 539 010 | 555 044 | 573 243 | 588 981 | 574 179 p | 619 994 p |
| 3 Total tax receipts | 167 696 | 170 210 | 171 620 | 176 209 | 200 310 | 233 265 | 234 036 p | 253 707 p |
| 4 Taxes on production and imports | 59 429 | 57 227 | 57 142 | 57 998 | 57 701 | 95 248 | 97 407 p | 109 133 p |
| 5 Taxes on products | 32 293 | 31 166 | 31 658 | 31 713 | 30 844 | 68 201 | 69 431 p | 80 872 p |
| 6 Other taxes on production | 27 136 | 26 061 | 25 484 | 26 285 | 26 857 | 27 047 | 27 976 p | 28 261 p |
| 7 Current taxes on income and wealth | 108 267 | 112 983 | 114 478 | 118 211 | 142 609 | 138 017 | 136 629 p | 144 574 p |
| 8 Taxes on income | 108 267 | 112 983 | 114 450 | 118 183 | 142 581 | 137 989 | 136 601 p | 144 546 p |
| 9 Other current taxes | 0 | 0 | 28 | 28 | 28 | 28 | 28 p | 28 p |
| 10 Capital taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 p | 0 p |
| 11 Actual social contributions | 358 563 | 362 434 | 367 390 | 378 835 | 372 933 | 355 716 | 340 143 p | 366 287 p |
| 12 Imputed social contributions | 949 | 969 | 996 | 1 038 | 1 083 | 1 090 | 1 133 p | 1 163 p |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | 3 965 | 4 057 | 4 030 | 3 891 | 4 018 | 3 905 | 9 685 p | 6 869 p |

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/f3eb>.

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