

FRANCE

Table II. Detailed taxes and social contribution receipts

Million EUR

	2011	2012	2013	2014	2015	2016	2017	2018
II.1 GENERAL GOVERNMENT								
1 Total receipts	932 262	969 812	1 004 052	1 023 882	1 044 603	1 060 501	1 104 771 p	1 133 347 p
2 Total tax receipts and actual social contributions	898 439	934 877	968 409	987 826	1 008 617	1 024 067	1 068 562 p	1 096 545 p
3 Total tax receipts	561 844	588 740	611 475	621 488	638 242	648 626	681 119 p	715 574 p
4 Taxes on production and imports	310 735	319 613	328 769	337 061	347 527	356 036	372 374 p	388 412 p
5 Taxes on products	223 368	228 145	232 553	238 390	247 885	254 954	268 914 p	281 651 p
6 Value added type taxes	140 552	142 527	144 490	148 454	151 680	154 490	161 932 p	168 902 p
7 Taxes and duties on imports, excluding VAT	606	490	598	561	568	603	590 p	611 p
8 Import duties	597	481	589	552	558	593	580 p	601 p
9 Taxes on imports, excluding VAT and import duties	9	9	9	9	10	10	10 p	10 p
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	9	10	10	10 p	10 p
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	82 210	85 128	87 465	89 375	95 637	99 861	106 392 p	112 138 p
17 Excise duties and consumption taxes	44 185	45 344	47 794	48 213	52 228	54 586	57 725 p	61 047 p
18 Stamp taxes	0	0	547	549	593	632	701 p	736 p
19 Taxes on financial and capital transactions	10 909	10 718	10 283	10 996	12 662	13 497	15 999 p	16 770 p
20 Car registration taxes	2 080	2 117	2 042	2 077	2 086	2 187	2 229 p	2 326 p
21 Taxes on entertainment	1 138	1 050	1 025	998	984	999	995 p	1 004 p
22 Taxes on lotteries, gambling and betting	3 824	3 717	3 598	3 718	3 756	3 972	4 039 p	4 360 p
23 Taxes on insurance premiums	3 234	3 589	3 623	3 716	3 798	3 827	4 388 p	4 262 p
24 Other taxes on specific services	15 756	17 613	17 673	18 161	18 613	19 241	19 408 p	20 552 p
25 General sales or turnover taxes	362	385	292	383	335	319	325 p	327 p
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.	722	595	588	564	582	601	583 p	754 p
29 Other taxes on production	87 367	91 468	96 216	98 671	99 642	101 082	103 460 p	106 761 p
30 Taxes on land, buildings or other structures	50 319	51 982	53 074	54 566	55 647	58 594	59 767 p	61 486 p
31 Taxes on the use of fixed assets	1 278	1 340	1 236	1 179	1 121	1 055	936 p	1 070 p
32 Total wage bill and payroll taxes	28 710	30 578	34 127	35 074	35 267	35 447	36 556 p	37 145 p
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	347	574	509	553	457	548	573 p	590 p
35 Taxes on pollution	335	424	447	641	594	690	616 p	759 p
36 Under-compensation of VAT (flat rate system)	376	406	462	367	381	373	364 p	367 p
37 Other taxes on production n.e.c.	6 002	6 164	6 361	6 291	6 175	4 375	4 648 p	5 344 p
38 Current taxes on income and wealth	240 771	259 511	272 250	274 052	278 398	280 101	294 401 p	312 763 p
39 Taxes on income	217 078	233 583	246 222	246 524	250 690	252 312	265 921 p	290 104 p
40 Taxes on individual or household income including holding gains	162 566	177 480	187 217	189 219	192 371	194 147	198 581 p	226 324 p
41 Taxes on individual or household income excl. holding gains	162 566	177 480	187 217	189 219	192 371	194 147	198 581 p	226 324 p
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	54 479	55 913	58 736	57 081	58 068	57 880	66 936 p	63 487 p
44 Taxes on income or profits of corporations excl. holding gains	54 479	55 913	58 736	57 081	58 068	57 880	66 936 p	63 487 p
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.	33	190	269	224	251	285	404 p	293 p
50 Other current taxes	23 693	25 928	26 028	27 528	27 708	27 789	28 480 p	22 659 p
51 Current taxes on capital	20 514	22 129	22 171	23 498	24 024	23 970	24 709 p	19 064 p
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	2 647	2 732	2 903	3 010	3 049	3 249	3 286 p	3 253 p
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	532	1 067	954	1 020	635	570	485 p	342 p
57 Capital taxes	10 338	9 616	10 456	10 375	12 317	12 489	14 344 p	14 399 p
58 Taxes on capital transfers	8 474	8 987	9 521	10 300	12 167	12 315	14 231 p	14 312 p
59 Capital levies	1 670	0	0	0	0	0	0 p	0 p
60 Other capital taxes n.e.c.	194	629	935	75	150	174	113 p	87 p
61 Actual social contributions	336 595	346 137	356 934	366 338	370 375	375 441	387 443 p	380 971 p
62 Employers' actual social contributions	229 873	235 530	240 672	246 351	248 173	250 928	258 691 p	265 138 p
63 Compulsory	229 873	235 530	240 672	246 351	248 173	250 928	258 691 p	265 138 p
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	106 722	110 607	116 262	119 987	122 202	124 513	128 752 p	115 833 p
66 Compulsory	105 950	109 799	115 417	119 119	121 349	123 677	127 917 p	115 043 p
<i>of which:</i>								
67 Employees	80 987	83 669	88 097	91 057	93 767	96 643	100 910 p	89 503 p
68 Self- and non-employed persons	24 963 e	26 130 e	27 320 e	28 062 e	27 582 e	27 034 e	27 007 e	25 540 e
69 Voluntary	772	808	845	868	853	836	835 p	790 p
70 Imputed social contributions	39 560	40 980	41 947	42 464	42 655	42 930	43 038 p	43 679 p
71 Capital transfers for taxes and social cont., unlikely to be collected	5 737	6 045	6 304	6 408	6 669	6 496	6 829 p	6 877 p

FRANCE

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

Million EUR

	2011	2012	2013	2014	2015	2016	2017	2018
II.2 CENTRAL GOVERNMENT								
1 Total receipts	343 950	359 633	377 420	379 632	389 542	393 789	416 819 p	422 804 p
2 Total tax receipts and actual social contributions	308 113	322 588	339 606	341 359	351 295	355 154	378 596 p	383 824 p
3 Total tax receipts	300 805	315 130	331 921	333 584	343 354	347 103	370 260 p	375 527 p
4 Taxes on production and imports	166 790	168 316	173 492	175 538	184 386	188 128	199 363 p	208 307 p
5 Taxes on products	157 812	160 658	166 176	167 620	175 570	180 501	191 910 p	200 157 p
6 Other taxes on production	8 978	7 658	7 316	7 918	8 816	7 627	7 453 p	8 150 p
7 Current taxes on income and wealth	125 347	137 198	147 973	147 671	146 651	146 486	156 553 p	152 821 p
8 Taxes on income	117 816	128 318	139 721	138 241	137 687	137 844	147 729 p	147 385 p
9 Other current taxes	7 531	8 880	8 252	9 430	8 964	8 642	8 824 p	5 436 p
10 Capital taxes	8 668	9 616	10 456	10 375	12 317	12 489	14 344 p	14 399 p
11 Actual social contributions	7 308	7 458	7 685	7 775	7 941	8 051	8 336 p	8 297 p
12 Imputed social contributions	37 935	39 320	40 248	40 716	40 859	41 101	41 159 p	41 760 p
13 Capital transfers for taxes and social cont., unlikely to be collected	2 098	2 275	2 434	2 443	2 612	2 466	2 936 p	2 780 p
II.4 LOCAL GOVERNMENT								
1 Total receipts	110 569	115 704	117 494	121 007	125 505	130 736	135 492 p	140 538 p
2 Total tax receipts and actual social contributions	109 838	114 947	116 716	120 208	124 678	129 903	134 650 p	139 686 p
3 Total tax receipts	109 838	114 947	116 716	120 208	124 678	129 903	134 650 p	139 686 p
4 Taxes on production and imports	93 614	97 829	98 863	102 094	105 914	110 766	115 004 p	122 470 p
5 Taxes on products	37 637	38 295	37 318	38 477	41 149	42 795	45 291 p	50 700 p
6 Other taxes on production	55 977	59 534	61 545	63 617	64 765	67 971	69 713 p	71 770 p
7 Current taxes on income and wealth	16 224	17 118	17 853	18 114	18 764	19 137	19 646 p	17 216 p
8 Taxes on income	62	70	77	16	20	18	18 p	22 p
9 Other current taxes	16 162	17 048	17 776	18 098	18 744	19 119	19 628 p	17 194 p
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	731	757	778	799	827	833	842 p	852 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	477 743	494 475	509 138	523 243	529 556	535 976	552 460 p	570 005 p
2 Total tax receipts and actual social contributions	480 488	497 342	512 087	526 259	532 644	539 010	555 316 p	573 035 p
3 Total tax receipts	151 201	158 663	162 838	167 696	170 210	171 620	176 209 p	200 361 p
4 Taxes on production and imports	50 331	53 468	56 414	59 429	57 227	57 142	58 007 p	57 635 p
5 Taxes on products	27 919	29 192	29 059	32 293	31 166	31 658	31 713 p	30 794 p
6 Other taxes on production	22 412	24 276	27 355	27 136	26 061	25 484	26 294 p	26 841 p
7 Current taxes on income and wealth	99 200	105 195	106 424	108 267	112 983	114 478	118 202 p	142 726 p
8 Taxes on income	99 200	105 195	106 424	108 267	112 983	114 450	118 174 p	142 697 p
9 Other current taxes	0	0	0	0	0	28	28 p	29 p
10 Capital taxes	1 670	0	0	0	0	0	0 p	0 p
11 Actual social contributions	329 287	338 679	349 249	358 563	362 434	367 390	379 107 p	372 674 p
12 Imputed social contributions	894	903	921	949	969	996	1 037 p	1 067 p
13 Capital transfers for taxes and social cont., unlikely to be collected	3 639	3 770	3 870	3 965	4 057	4 030	3 893 p	4 097 p

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20200203/3945>.

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