

2015 Key Performance Indicators

PUBLIC FINANCES
DIRECTORATE GENERAL



Liberté • Égalité • Fraternité
RÉPUBLIQUE FRANÇAISE


MINISTÈRE DE L'ÉCONOMIE
ET DES FINANCES

The DGFIP - Working for its users

ASSISTING INDIVIDUAL AND BUSINESS USERS (in millions)

	2013	2014	2015
Number of individual users visiting in person during tax seasons			
Tax return season	5.9	6.3	6.2
Tax notice season	12.0	11.4	10.5
Number of calls received by call centres			
Tax Service Call Centre (basic information for individuals and businesses)	3.1	2.6	3.0
Direct Debit Service Centre (direct debit management for individuals and businesses)	4.1	4.6	4.6
Contact centres (4 départements served)*	-	-	0.4
Public Pensions Service (pensioners and active civil servants)	0.5	0.6	0.6
Toscane platform (technical assistance for businesses)	0.2	0.3	0.3
Number of e-mail contacts			
E-mails sent to Individual Tax Departments	4.0	4.6	5.1
E-mails sent to Business Tax Departments	0.9	1.4	2.0
E-mails sent to Direct Debit Service Centres	0.5	0.6	0.7
E-mails sent to contact centres (4 départements served)*	-	-	0.06
E-mails sent to Public Pensions Service	0.01	0.03	0.07
Online queries at the <i>impots.gouv.fr</i> website	0.7	1.3	1.8
TOTAL	31.9	33.7	35.3

* Alpes-de-Haute-Provence, Eure-et-Loir, Seine-Saint-Denis and Oise.

THE DGFIP's USERS AND ONLINE SERVICES (in millions)

	2013	2014	2015
The <i>impots.gouv.fr</i> website for individual users			
Total visits to the website (public pages)	85.5	103.1	114.4
Consultations of FAQ	3.4	6.3	6.9
Use of income tax simulator (public pages)	27.7	30.2	27.7
Access to personal pages at <i>impots.gouv.fr</i>	42.5	60.2	82.2
Access to personal pages via " <i>mon service public.fr</i> "	1.3	1.5	1.5
Online income tax filing (personal pages)	13.9	15.0	16.3
Number of income tax filers (personal pages)	12.1	13.0	14.6
Number of amended returns filed online after reception of tax notices (personal pages)	0.05	0.08	0.09
Number of direct debits of tax payments (personal pages)	1.0	1.2	1.3
Number of online payments (public and personal pages)	6.0	7.6	9.6
Number of users opting for total paperless procedures (income tax filing and tax notices)	2.2	3.8	5.2
On-line queries for real-estate transaction records	-	0.2	0.3

	2013	2014	2015
<i>The "Impots.gouv" app</i>			
Number of payments made using app	0.3	0.5	0.6
<i>The "impots.gouv.fr" website for businesses</i>			
Access to the subscriber area for businesses	15	18.5	26.0
<i>The "collectivites-locales.gouv.fr" website</i>			
Visits*	1.8	3.8	3.7
<i>The "tipi.budget.gouv.fr" website</i>			
Payment of local taxes	0.4	0.7	1.1
<i>The "amendes.gouv.fr" website</i>			
Payment of fines	8.9	10.1	11.0
<i>The "amendes.gouv" mobile phone app (opened in January 2015)</i>			
Payment of fines	-	-	0.7
<i>The "timbres.impots.gouv.fr" website (opened in March 2015)</i>			
Sales of electronic tax stamps for passports (number of transactions)	-	-	0.3
Sales of electronic tax stamps for passports (number of stamps)	-	-	0.4
<i>The "cadastre.gouv.fr" website</i>			
Total visits to site	12.8	13.4	16.3
<i>The "ventes-domaniales.fr" website</i>			
Total visits to site	2.2	2.4	2.6
<i>The "pensions.bercy.gouv.fr" website</i>			
Total visits to site	1.2	1.3	1.5

* Partial data in 2013

PAPERLESS TAX PAYMENTS

INDIVIDUALS' TAXES		2013	2014	2015
<i>Percentage of payments made electronically**</i>				
Personal income tax	Monthly direct debit	53.1%	56.5%	58.2%
	Direct debit on payment due date	10.0%	9.2%	8.1%
	Payment online	5.3%	6.3%	7.3%
	Total	68.4%	71.9%	73.6%
Residence tax	Monthly direct debit	35.0%	34.6%	34.6%
	Direct debit on payment due date	9.4%	7.3%	6.2%
	Payment online	5.9%	8.1%	10.0%
	Total	50.2%	50.0%	50.8%
Property tax	Monthly direct debit	29.0%	29.1%	29.7%
	Direct debit on payment due date	11.9%	9.6%	9.2%
	Payment online	5.2%	6.6%	9.1%
	Total	46.1%	45.3%	48.0%
All taxes	Monthly direct debit	37.2%	37.6%	38.0%
	Direct debit on payment due date	10.5%	8.6%	7.8%
	Payment online	5.5%	7.1%	9.0%
	Total	53.2%	53.4%	54.8%

** This table shows the percentage of electronic payments from individual users based on the number of direct debit contracts effectively used (at least one direct debit transaction) and the number of online payments (excluding advance payments for personal income tax) in a given year, compared to the number of taxpayers that year.

BUSINESS TAXES	2013	2014	2015
Percentage paid online			
Corporation tax	96.1%	95.7%	99.0%
VAT	95.1%	97.8%	99.8%
Payroll tax	55.3%	58.5%	64.8%

REFUNDS AND RELIEF GRANTED BY THE DGFIP (€m)

Central government taxes	2013	2014	2015
Earned-income tax credit	1,882	1,951	1,962
Number of recipients (credits and refunds)*	6,379,866	6,034,057	5,909,224
Personal income tax	3,655	4,214	4,608
Corporation tax	13,468	21,976	26,201
VAT	49,232	49,579	51,732
Others	6,333	6,909	7,006
TOTAL	74,570	84,629	91,509

Local taxes	2013	2014	2015
Local economic contribution (CET) and local business tax	6,858	6,480	6,307
Property tax	844	985	990
Residence tax	3,488	3,556	3,797
Others	445	481	582
TOTAL	11,635	11,502	11,676

* The number of earned-income tax credit recipients corresponds to the number of tax households receiving the credit, not the number of individual beneficiaries

FINANCIAL SERVICES

DEPOSITS OF FUNDS WITH THE PUBLIC TREASURY	2013	2014	2015
Number of accounts			
Central government	8,309	8,117	7,725
Government-funded institutions	12,291	12,545	12,553
Local public sector	22,144	24,242	26,101
Others (chambers of commerce and industry, etc.)	1,527	1,543	1,543
Invest for the Future programme (National Loan Programme)	35	44	49
Interest-earning accounts	142	16	16
Ministerial fiscal and accounting officers	88	82	81
TOTAL	44,536	46,589	48,068

Amounts on deposit (€m)

Central government	1,393	1,499	2,567
Government-funded institutions	8,759	15,220	16,201
Local public sector	670	797	839
Others (chambers of commerce and industry, etc.)	4,262	4,679	4,729
Invest for the Future programme (National Loan Programme)	33,243	42,213	39,521
Interest-earning accounts	5,312	1,546	1,532
Ministerial fiscal and accounting officers	24,871	25,103	24,687
TOTAL	78,510	91,057	90,076

CAISSE DES DÉPÔTS'S OFFICIAL RECEIVER ACTIVITY*	2013	2014	2015
Number of accounts			
Legal professions (notaries, etc.)	17,932	16,619	16,454
Court-appointed receivers	8,069	6,638	7,846
Individuals (including protected by the law under guardianship or curators)	18,909	15,804	16,534
Bailiffs	3,598	3,475	3,436
Social security funds	1,390	1,152	1,125
Social housing offices (OPHs)	327	295	312
Other customer categories	3,764	3,565	3,417
TOTAL	53,989	47,548	49,124

* Changes to the information system concerning this activity have modified the usual headings, but have no impact on the aggregate figures.

Amounts on deposit (€m)	2013	2014	2015
Legal professions (notaries, etc.)	24,551	22,968	26,552
Court-appointed receivers	5,752	5,888	6,121
Individuals (including protected by the law under guardianship or curators)	130	112	112
Bailiffs	465	433	445
Social security funds	425	305	214
Social housing offices (OPHs)	280	207	230
Other customer categories	1,216	846	1,012
TOTAL	32 819	30,759	34,686

Consignments	2013	2014	2015
Number	672,491	670,044	664,962
Amounts on deposit (€m)	2,951	3,112	3,274

LAND REGISTRY

Number of transactions	2013	2014	2015
Publications	2,165,104	2,095,969	2,220,143
Registrations	889,854	870,966	956,649
Deregistrations, notes and entries	381,618	366,101	341,948
Requests for information	5 508,671	5,402,308	5,910,864
Requests for copies of records and documents	356,237	380,090	364,524
Special tasks			
Land consolidation reports	9,295	17,211	12,466
Land reorganisation reports	67,777	45,401	69,086
Expropriation orders	3,796	4,158	4,099
TOTAL	9,382,352	9,182,204	9,879,779
including formalities completed online	4,623,410	4,581,664	4,871,177
%	49.3%	49.9%	49.3%

Registration	2013	2014	2015
Declarations of estates	690,401	692,623	763,398
Gift declarations	231,582	240,734	250,451
Articles of incorporation	427,205	425,805	366,323
Deeds	445,553	448,417	491,445
Gifts / Divisions	142,350	104,442	50,346
Others	740,170	724,600	727,506
TOTAL	2,677,261	2,636,621	2,649,469

LAND RECORDS

Situation as at 1 January	2013	2014	2015
Accounts of owners	36,783,401	37,100,915	37,358,163
Premises	50,273,372	50,781,200	51,282,793
Non-subdivided plots of land and tax subdivisions	103,932,468	104,293,464	104,573,603
Items in the computerised directory of roads and localities	7,258,105	7,287,359	7,309,326

Work carried out	2013	2014	2015
Plan			
Reorganised plots of land or tax subdivisions	69,152	56,194	75,137
Land records			
Survey documents	205,629	195,457	190,280
Number of changes reported	642,053	624,724	595,902
Number of extracts of deeds and consolidation sheets processed	2,123,822	2,073,290	1,931,913
Land assessments			
Processed declarations of developed land	1,534,895	1,526,530	1,420,168
Changes processed regarding non-developed land	719,748	699,185	632,508
Issue of information			
Land map excerpts printed out from <i>www.cadastre.gouv.fr</i>	16,660,285	16,351,014	15,300,001
Model 1 and 3 excerpts*	4,797,960	4,462,827	4,716,775
Total des délivrances d'informations	21,458,245	20,813,841	20,016,776

* Includes the excerpts produced using the Land Records Office Data Server (SPDC) by notarial offices since 2004 and by surveyors since 2007.

The DGFIP's public finances tasks

PUBLIC REVENUES COLLECTED BY THE DGFIP

		2013	2014	2015
Personal income tax				
Number of tax households		36,720,036	37,119,213	37,429,451
including	Number of taxable households ⁽¹⁾	19,203,578	17,851,591	17,081,041
	Number of non-taxable households ⁽¹⁾	11,625,453	13,178,885	13,928,538
	Number of tax households receiving a refund ⁽²⁾	5,891,005	6,088,737	6,419,872
Revenues accruing to central overnment (€m)		72,519	75,389	75,897
Wealth tax				
Number of tax returns		312,406	331,010	342,942
Revenues accruing to central government (€m)		4,390	5,198	5,224
VAT				
Number of taxable businesses		5,185,402	5,349,155	5,443,278
including	Actual bookkeeping system	1,378,269	1,389,889	1,404,253
	Simplified bookkeeping system	1,933,069	1,957,840	1,956,606
	Micro business profits and special non-commercial profits	1,411,034	1,542,378	1,627,657
	Simplified agricultural system	463,030	459,048	454,762
Revenues accruing to central government (€m)		163,256	165,440	172,849
Revenues for various bodies (€m)		9,285	12,720	11,817
TOTAL (€m)		172,541	178,159	184,666
Corporation tax				
Number of taxable businesses		1,879,808	1,955,392	2,020,532
Revenues accruing to central government (€m)		60,625	57,304	59,749
Social contribution on corporate income tax				
Revenues accruing to central government (€m)		1,289	1,133	1,143
Residence tax				
Number of tax assessment notices		29,184,587	29,116,937	30,027,542
Revenues accruing to local authorities (€m) ⁽³⁾		20,555	20,891	22,046

(1) As of 2014, the data are presented after eliminating the tax credit equal to the non-discharging withholding tax.

(2) These are tax households where the assessment results in a negative tax amount (not counting any advance payments).

(3) Income corresponding to local taxes

Property tax	2013	2014	2015
Number of tax assessment notices	30,414,759	30,749,518	31,071,590
Revenues accruing to local authorities (€m) ⁽¹⁾	36,415	37,335	38,680

CVAE ⁽²⁾	2013	2014	2015
Revenues accruing to central government and other entities (€m)	57	55	57
Revenues accruing to local authorities (€m) ⁽¹⁾	13,795	14,195	14,097
TOTAL (€m)	13,852	14,250	14,154

TASCOM ⁽³⁾	2013	2014	2015
Revenues accruing to central government (€m)	11	7	190
Revenues accruing to local authorities (€m) ⁽¹⁾	706	718	745
TOTAL (€m)	717	725	935

Business premises contribution + ancillary taxes + flat-rate tax on network businesses ⁽⁴⁾	2013	2014	2015
Number of tax assessment notices	4,699,925	4,813,386	4,519,474
Revenues accruing to central government (€m)	470	237	159
Revenues accruing to local authorities (€m) ⁽¹⁾	9,791	10,167	10,513
of which business premises contribution (CFE) and ancillary taxes	8,296	8,636	8,961
of which flat-rate tax on network businesses (IFER)	1,495	1,531	1,552
TOTAL (€m)	10,261	10,404	10,672

Public broadcast licence fee	2013	2014	2015
Revenues accruing to various bodies (€m)	3 448	3 551	3,666

Registration (€m)	2013	2014	2015
accruing to local government	6,700	6,700	6,848
Special tax on insurance policies	2,092	2,290	2,329
accruing to central government	116	119	158
Transfers for valuable consideration	659	575	618
Transfers without valuable consideration: gifts	1,116	1,462	1,656
Transfers without valuable consideration: estates	8,534	8,870	10,630
Property registration tax	7,009	7,557	8,901
accruing to central government	347	359	394
Other revenues and penalties	614	674	710
TOTAL (€m)	27,187	28,605	32,244

(1) Revenues from local taxes

(2) Contribution on business value added

(3) Tax on retail floor space

(4) IFER: flat-rate tax on network businesses

Stamp duty and assimilated taxes (€m)	2013	2014	2015
Tax on company cars accruing to various bodies	880	836	756
Single stamp	209	219	198
Other revenues and penalties	145	130	108
TOTAL (€m)	1,234	1,185	1,061

Other taxes (€m)	2013	2014	2015
Levies on investment income	4,329	3,485	3,800
Minimum local business tax contribution	73	121	21
Withholding taxes and income tax for non-residents	604	660	940
Other revenues accruing to central government	4,354	3,925	4,216
Other revenues accruing to local authorities	2 585	2 574	2,827
Payroll tax	12,980	13,200	13,228
Social contributions	20,270	19,174	19,723
Other revenues accruing to various bodies	3,293	3,122	3,756
TOTAL (€m)	48,488	46,261	48,511

Government's non-tax revenues (€m)	2013	2014	2015
Revenues accruing to central government	13,712	13,949	14,411
Revenues accruing to local authorities	62,723	63,539	64,917
TOTAL (€m)	76,435	77,488	79,328

Grand total of revenues collected by the DGFIP (€m)	2013	2014	2015
Revenues accruing to central government	337,430	339,310	353,128
Revenues accruing to local authorities	160,279	163,676	169,574
Revenues accruing to various bodies	52,247	54,893	55,275
TOTAL (€m)	549,956	557,879	577,977

RECOVERY ACTION				
Individuals' taxes		2013	2014	2015*
Dunning operations				
	Follow-up letters/final notices to pay	9,996,714	9,887,363	7,529,112
Formal recovery - "Standard" actions				
	Notice to garnishee	5,187,875	5,389,051	5,815,371
Formal recovery - "Further" actions				
	Recovery of fraudulently transferred assets	68	28	25
	Property seizure	325	286	326
	Bankruptcy petitions	134	148	98
Legal proceedings				
	Civil court	1,570	1,117	1,033
	Commercial court	515	463	371
	Administrative court	373	351	304
Disputed claims				
	Appeals against prosecution	3,043	3,010	3,174
	Other claims ⁽¹⁾	458	315	273
Business taxes		2013	2014	2015*
Dunning operations				
	Follow-up letters/final notices to pay	1,663,943	1,550,205	1,673,135
Formal recovery - "Standard" actions				
	Notice to garnishee	725,864	752,531	834,420
Formal recovery - "Further" actions				
	Interim measures	2,424	2,366	1,735
	Property seizure	131	98	112
	Bankruptcy petitions	1,339	1,225	1,140
Legal proceedings				
	Civil court	2,059	1,597	1,498
	Commercial court	2,738	2,532	2,478
	Administrative court	132	142	116
Disputed claims				
	Appeals against prosecution	1,090	1,096	1,262
	Other claims**	1,421	1,307	1,338

* Provisional figures

** Claims associated with collective insolvency proceedings and rejected collateral and property seizure appeals for 2013. As of 2014, only claims associated with collective insolvency proceedings.

TAX AUDITS

1- Unpaid taxes and penalties (€m)	2013	2014	2015
Taxes	14,286	15,334	16,121
Penalties (including penalty interest)	3,714	3,964	5,072
Total taxes and penalties*	18,000	19,298	21,194

* 2015 total includes 2.654 billion paid to the Offshore Disclosure Unit (STDR) – 1.914 billion in taxes and 740 million in penalties

<i>Net revenue by tax (€m):</i>	2013	2014	2015
Corporation tax	3,433	3,809	4,837
Personal income tax*	2,136	2,368	2,789
Value added tax	2,709	2,361	2,235
VAT credit refunds	1,708	1,296	1,513
Registration duties*	1,460	2,051	1,726
Wealth tax*	421	1,208	1,016
Local taxes	428	509	510
Sundry taxes**	1,992	1,732	1,495

* 2015 figure includes 489 million in personal income tax, 466 million in registration duties and 658 million in wealth tax paid to the Offshore Disclosure Unit

** Including the general social security contribution, the social security debt repayment contribution, the public broadcast licence fee and ancillary turnover taxes. For the Offshore Disclosure Unit, this line item includes taxes and penalties associated with the general social security contribution, the social security debt repayment contribution, and social and solidarity levies.

2- Fiscal results of tax audits (€bn)	2013	2014	2015
Amount of revenue*	10.1	10.4	12.2

* Revenue received as a result of tax audits in the current year and previous years, follow-up of declarations of estates and wealth taxes, and from cases handled by the Offshore Disclosure Unit

3- Audits giving rise to punitive action	2013	2014	2015
Amount of taxes and penalties from on-site enforcement operations*	5,812	5,365	7,841
Enforcement operations as a proportion of total on-site audits	31.4%	31.3%	31.0%
Number of tax raids	221	201	210

* Application of penalties of 40% or higher

4- Criminal proceedings	2013	2014	2015
Number of cases referred to the courts, of which:	1,192	1,265	1,195
Complaints filed for tax evasion	939	989	948
Cases referred to the "Tax Police"	79	80	79
Complaints for tax fraud	114	137	135
Obstruction proceedings	60	59	33

Breakdown of complaints for tax fraud and cases referred to the "Tax Police"

Proposals for proceedings sent to the Tax Infringements Commission	1,182	1,139	1,061
Complaints lodged (tax evasion and "tax police"), of which:	1,018	1,069	1,027
No return and undeclared business activity	328	410	453
Concealment of earnings	327	426	413
Fictitious transactions	63	49	15
Other fraudulent schemes	300	184	146

5- Audit coverage (numbers of audits)	2013	2014	2015
<i>Business audits</i>			
Business desk audits	188,904	177,899	177,549
Desk audits of VAT credit refund requests	122,782	111,956	116,958
On-site public broadcast licence fee audits	63,824	68,254	68,652
Accounting audits	48,219	47,776	46,266
Right of inquiry (Art. L. 80 F to L. 80 J of the Book of Tax Procedures)	2,299	2,144	1,871
<i>Audits of individual taxpayers</i>			
Desk audits of personal income tax	883,491	821,300	853,387
Desk audits of taxes on assets	142,922	102,079	94,410
On-site public broadcast licence fee audits	40,389	31,949	26,707
Audits of individual taxpayers' situations	4,159	3,964	3,902

DISPUTED CLAIMS

ADMINISTRATIVE PHASE

Cases received	2013	2014	2015
<i>Appeals</i>			
Personal income tax	1,224,885	1,134,043	1,038,399
Property tax	299,627	297,396	304,318
Residence tax	900,996	893,181	888,088
Corporation tax and other central government taxes	125,737	49,658	50,865
Local business tax, local economic contribution and cap based on value-added	295,694	239,392	190,524
Turnover taxes	59,817	53,093	52,393
Vacant premises tax	85,860	99,812	93,053
Registration duties	22,881	25,554	24,756
Public broadcast licence fee	448,114	442,679	427,995
Tax cap	256	71	36
TOTAL	3,463,867	3,234,879	3,070,427
<i>Requests for equitable relief</i>			
Personal income tax	216,362	223,262	200,779
Property tax	84,188	81,285	149,068
Residence tax	458,805	414,067	494,792
Corporation tax and other central government taxes	2,554	2,325	2,218
Local business tax and local economic contribution	28,479	31,129	21,745
Turnover taxes	153,980	120,999	157,221
Registration duties	15,411	14,235	13,778
Public broadcast licence fee	309,371	306,673	363,008
TOTAL	1,269,150	1,193,975	1,402,609
GRAND TOTAL	4,733,017	4,428,854	4,473,036

Cases processed	2013	2014	2015
<i>Appeals</i>			
Personal income tax	1,227,624	1,131,314	1,005,783
Property tax	301,823	308,868	310,984
Residence tax	911,440	912,385	901,733
Corporation tax and other central government taxes	125,262	53,034	53,640
Local business tax, local economic contribution and cap based on value-added	315,443	248,379	214,685
Turnover taxes	58,679	52,847	51,450
Vacant premises tax	80,505	105,053	96,962
Registration duties	22,848	25,782	25,129
Public broadcast licence fee	456,116	449,872	434,611
Tax cap	1,519	197	42
TOTAL	3,501,259	3,287,731	3,095,019
<i>Requests for equitable relief</i>			
Personal income tax	215,366	226,235	202,069
Property tax	85,721	84,020	143,064
Residence tax	466,866	428,566	496,217
Corporation tax and other central government taxes	2,880	2,589	2,469
Local business tax and local economic contribution	26,977	33,591	25,009
Turnover taxes	152,013	120,867	155,376
Registration duties	14,986	14,510	14,106
Public broadcast licence fee	315,654	317,314	366,195
TOTAL	1,280,463	1,227,692	1,404,505
Discretionary tax relief decisions (all taxes including public broadcast licence fee)	938,281	809,343	846,201
Written answers to requests for information	187,326	185,252	192,551
TOTAL	1,125,607	994,595	1,038,752
GRAND TOTAL	5,907,329	5,510,018	5,538,276

GRAND TOTAL

Number of cases	2013	2014	2015
<i>Administrative jurisdictions</i>			
Administrative courts	17,376	17,991	18,697
Administrative courts of appeal	3,680	3,554	3,915
Conseil d'État	508	613	354
<i>Judicial courts</i>			
High courts	679	581	751
Court of appeal	214	248	256
Court of cassation	40	41	53

AMICABLE PROCEEDINGS

Amicable proceedings	2013	2014	2015
Proceedings opened	216	212	173
Settlements	127	271	156
Cases pending at the end of year	608	549	566

CENTRAL GOVERNMENT EXPENDITURE PAID BY THE DGFIP

Breakdown of expenditure		2013	2014	2015
General budget (€m)		384,868	399,014	404,760
Including:	Intervention expenditure	38.7%	40.7%	42.8%
	Personnel expenditure	31.1%	30.3%	30.0%
	Debt service	11.7%	10.8%	10.4%
	Operating expenditure	15.4%	14.0%	13.6%
	Capital expenditure	2.6%	2.8%	2.7%
	Public authorities	0.3%	0.2%	0.2%
	Financial transaction expenditure	0.4%	1.1%	0.2%
Special accounts (€m)		235,050	238,409	225,134
TOTAL		619,918	637,423	629,894

LOCAL PUBLIC SECTOR EXPENDITURE PAID BY THE DGFIP ⁽¹⁾

Total actual expenditure (€m)		2013	2014	2015 ⁽²⁾
Regions		28,215	28,681	29,697
<i>Départements</i> ⁽³⁾		71,544	72,444	74,417
Municipalities		98,871	96,436	94,819
Intermunicipal co-operation groups with their own tax raising powers		40,947	41,780	40,086
TOTAL		239,577	239,341	239,019

Capital expenditure (€m)		2013	2014	2015 ⁽²⁾
Regions		10,639	10,851	11,283
<i>Départements</i> ⁽³⁾		13,831	13,539	13,241
Municipalities		31,527	27,981	25,481
Intermunicipal co-operation groups with their own tax raising powers		11,445	10,862	9,740
TOTAL		67,442	63,233	59,745

(1) Excluding expenditure for hospitals, syndicates of communes, etc. and excluding specific budgets

(2) Provisional figures

(3) Including the Greater Lyons Metropolitan Area as of 2015

PUBLIC SECTOR PENSIONS - SPECIAL FUND⁽¹⁾ ACCOUNT

Expenditure (€m)		2013	2014	2015
Civil and military retirement pensions and temporary disability benefits		51,335	52,147	52,537
Military disability pensions and war victims' and other pensions		2,368	2,224	2,095

Revenues (€m)		2013	2014	2015
Civil and military retirement pensions and temporary disability benefits		51,518	52,785	53,301
Military disability pensions and war victims' and other pensions		2,326	2,263	2,054

(1) Special allocation account

MANAGEMENT COST RATES

Management cost rates	2013	2014	2015
Taxes	0.88%	0.86%	0.82%
Central government expenditure	0.08%	0.09%	0.08%
Local public sector expenditure	0.10%	0.10%	0.11%*

* Provisional figure

GOVERNMENT PROPERTY

Government immovable property	2013	2014	2015
Stock of government property* valued by the DGFIP (€m)	59,384	59,199	61,608
Proceeds from the management of the State's public and private property (€m)	1,826	1,905	1 759**

Property transactions

Sales	1,384	1,113	1,211
Acquisitions and leasing	5,340	5,110	4,627

<i>Proceeds from sales (€m)</i>	391	506	609
---------------------------------	-----	-----	-----

Property tasks

Valuation appraisals	176,049	160,163	166,252
Expropriation orders	5,354	3,948	4,395

Government movable property	2013	2014	2015
Sales (number of batches sold)	23,227	23,626	23,942
Proceeds from sales (€m)	50	40	44

Management of private assets	2013	2014	2015
Estates outstanding (estates in administration, estates in abeyance or in escheat)	22,835	24,497	25,807

* This stock includes land, non-specific property, specific property and historic and cultural property

** Provisional figure

INTERNATIONAL CO-OPERATION AND ACTION

	2013	2014	2015
Number of missions	263	243	199
Number of experts dispatched	464	404	328
Number of days worked by experts	2,288	2,210	1,533
Number of delegations hosted	83	80	75
Number of visitors hosted	523	450	474
Training given (number of civil servants in attendance, particularly at ENFiP)	232	240	202
Twinning operations, bids and OTC contracts	13	14	19
Number of seminars organised	11	9	9

INTERNATIONAL AFFAIRS: FTA (OECD) ⁽¹⁾, IOTA ⁽²⁾, BENCHMARKING & ATTRACTIVENESS

	2013	2014	2015
BENCHMARKING EFFORTS	30	23	20
INTERNATIONAL EFFORTS – FTA OECD and IOTA	20	24	30
ATTRACTIVENESS – Number of businesses	-	100	67

(1) FTA OECD: Organisation for Economic Cooperation and Development's Forum on Tax Administration

(2) IOTA: Intra-European Organisation of Tax Administrations

A network and its resources

THE DGFIP'S BUDGET

Budget expenditure (€m)	2013	2014	2015
Personnel expenditure, including the Tax Policy Directorate	7,122	7,134	7,074
of which:			
Compensation	4,386	4,346	4,309
Social security contributions	2,716	2,768	2,745
Social benefits and other payments	20	20	20
Operating and capital expenditure	1,233	1,153	1,090
of which:			
IT expenditure	234	208	181
Professional expenditure	379	342	333
Property expenditure	289	275	261
Current operating expenditure	85	83	73
Rent paid by administrations to the government on occupied State-owned property	246	245	242
GRAND TOTAL (€m)	8,355	8,287	8,164

HUMAN RESOURCES

Numbers ⁽¹⁾ by working hours ⁽²⁾	A	B	C	Total
Full-time staff	89.8%	80.1%	75.6%	81.6%
Part-time staff	10.2%	19.9%	24.4%	18.4%

Numbers ⁽¹⁾ per grade	A	B	C	Total
Under 30 years old	868	976	2,827	4% of staff
Men	375	520	1,093	
Women	493	456	1,734	
From 30 to 50 years old	16,932	19,516	14,720	47% of staff
Men	8,386	9,004	6,175	
Women	8,546	10,512	8,545	
Over 50 years old	14,575	24,305	14,349	49% of staffs
Men	7,243	6,869	3,645	
Women	7,332	17,436	10,704	
Total	32,375	44,797	31,896	109,068
Men	16,004	16,393	10,913	43,310
Women	16,371	28,404	20,983	65,758
Percentage of women	50.6%	63.4%	65.8%	60.3%
Percentage of grades	29.7%	41.1%	29.2%	100%

(1) Excluding non-established civil servants (contract staff, public contract staff assigned to maintenance, caretaking and catering, etc.)

(2) Actual numbers paid excluding long-term leave

PERFORMANCE INDICATORS

Performance-related objectives and indicators	RÉSULTATS		
	2013	2014	2015
Indicator 1.1: Percentage of spontaneous filing and payment (taxpayer compliance)			
1.1.1 Percentage of private individuals complying with their filing obligations [GF-07]	98.47%	98.40%	98.26%
1.1.2 Percentage of businesses complying with their filing obligations [GF-14]	95.77%	95.57%	94.77%
1.1.3 Percentage of individual taxes paid [GF-06]	98.32%	98.32%	98.14%
1.1.4 Percentage of business taxes paid spontaneously [GF-17]	98.43%	98.17%	98.26%
1.1.5 Percentage of fines paid [GF-03]	76.09%	79.35%	76.88%
1.1.6 Gross collection rate of local revenues (excluding taxes and transfers) for the previous year as at 31 December of the current year (excluding Public Housing Agencies) [CL-09]	98.28%	98.04%	97.98%
Indicator 1.2: Effectiveness of anti-tax evasion efforts			
1.2.1 Net rate of collection of taxes and penalties on external tax audit claims for year N-2 [GF-15]	74.53%	53.40%	58.88%
1.2.2 Percentage of audits to combat serious tax evasion [CF-01]	31.42%	31.28%	30.96%
1.2.3 Percentage of international tax transactions [CF-33]	10.9%	10.2%	10.3%
1.2.4 Percentage of non-pursuance of claims following external tax audit [JF-11]	12.94%	12.95%	14.10%
Indicator 2.1: Time taken to settle public expenditures			
2.1.1 Overall average time to settle civil government expenditures [CE-05]	19.38 jours	18.27 jours	18.96 jours
2.1.2 Time taken by accountants to pay local sector expenditure [CL-11]	5.92 jours	6.87 jours	7.23 jours
Indicator 2.2: Processing of public expenditures by invoice processing units			
2.2.1 Percentage of central government public procurement spending processed by invoice processing units [CE-09]	15.2%	17.91%	22.95%
Indicator 3.1: Quality of public accounts			
3.1.1 Quality of central government accounts (IQCE) [CE-02]	99.87%	100.00%	96.32%
3.1.2 Accounting Performance Index (local accounts) (IPC) [CL-18]	85.46%	86.61%	85.95%
3.1.3 Percentage of central government property stock assessed in situ (as part of drawing up the central government balance sheet) [FD-21]	43.17 %	73.36%	88.18%
Indicator 3.2: Paperless procedures offered to users			
3.2.1 Number of personal income tax returns filed online [GF-04]	13,664,392	15,028,676	16,670,766
3.2.2 Percentage of personal income tax payments made online [GF-05]*	52.3%	52.5%	54.81%
3.2.3 Percentage of paperless accounting documents and supporting documentation (in the local public sector) [CL-21]	25.58%	41.91%	58.03%
Indicator 3.3: Speed and quality of information transmitted to users			
3.3.1 Marianne service quality (IQS)*	84.0%	85.1%	86.5%
3.3.2 Percentage of transmissions of tax information to local authorities within the legislated timeframe [CL-04]	99.68%	99.86%	99.28%
3.3.3 Percentage of pensions calculated based on Individual Pension Accounts [SRE-10]	25.85%	36.63%	44.56%
Indicator 4.1: Management cost rates and changes in productivity			
4.1.1 Management cost rates for tax matters [BP-01]	0.88%	0.86%	0.82%
4.1.2 Management cost rates for central government expenditures [BP-03]	0.08%	0.09%	0.08%
4.1.3 Management cost rates for local public-sector expenditures [BP-02]	0.10%	0.10%	0.11%***
4.1.4 Annual change in overall productivity [BP-04]*	2.6%	2.8%	3.9%

* The 2013 and 2014 results were recalculated using the 2015 indicator components ("Marianne Service Quality" indicator is now called IQS instead of GF-02)

** Indicator FD-13 is no longer shown in PAP 156 as of 2015

*** Provisional figure

TRAINING			
Number of staff in training	2013	2014	2015
Induction courses	7,746	8,262	8,268
In-service training	273,950	280,170	195,643
Preparation for recruitment and promotion exams	14,278	13,137	13,513

RECRUITMENT AND PROMOTION EXAMS			
	Inscrits	Présents	Admis sur listes principales
<i>Grade A</i>			
Senior inspector exam	1,093	882	87
Inspector recruitment exam	8,344	4,022	150
Internal inspector promotion exam	4,341	3,303	150
Analyst inspector recruitment exam	727	234	18
Internal analyst inspector promotion exam	155	91	18
Programmer tax inspector recruitment exam	519	159	14
Internal operating system programmer promotion exam	130	89	7
Inspector professional exam	4,864	4,397	184
Total	20,173	13,177	628
<i>Grade B</i>			
Senior tax controller exam	2,434	2,114	210
Tax controller 1st Class exam	4,534	3,997	503
Tax controller recruitment exam	12,835	8,326	500
Internal tax controller promotion exam	3,402	2,728	450
Special internal tax controller promotion exam	3,341	2,936	300
Programmer tax controller recruitment exam	986	266	34
Internal programmer tax controller promotion exam	87	60	14
Total	27,619	20,427	2,011
<i>Grade B Land Records Office</i>			
Surveyor technician recruitment exam	759	276	28
Internal surveyor technician promotion exam	68	43	6
Lead surveyor professional exam	33	31	8
Surveyor professional exam	61	53	6
Surveyor technician professional exam	31	27	2
Total	952	430	50
<i>Grade C</i>			
Administrative employee recruitment exam	25,845	13,169	1,029
Internal administrative employee promotion exam	2,884	1,415	114
Public finance technical employee 1st class professional exam	13	12	12
Public finance administrative employee 1st class professional exam	6	6	5
Total	28,748	14,602	1,160
GRAND TOTAL	77,492	48,636	3,849

BREAKDOWN OF DGFIP STAFFING

Functions	2013	2014	2015
Individual taxation	19%	18%	19%
Local public sector	19%	19%	19%
Business taxation	13%	13%	14%
Government land and assets	11%	11%	10%
External tax audit	9%	8%	9%
Central government accounting	9%	9%	7%
Support functions	7%	8%	8%
IT	4%	5%	5%
Central services	3%	3%	3%
Government Property Management Unit	2%	2%	2%
Fines and miscellaneous revenue	2%	2%	2%
Audit and risk management	1%	1%	1%
Management of funds on deposit	1%	1%	1%

PUBLIC FINANCES DIRECTORATE GENERAL

Graphic design: Director-General's Office and Communications

English translation: Centre de traduction du ministère de l'économie et des finances

Photo credits: DGFIP/SG - SEP 1D Photo

July 2016

