



CHRONICLE OF THREE YEARS OF STRUGGLE OF THE SOCIALIST DEPUTIES

AIDE INDIVIDUELLE À L'ÉMANCIPATION SOLIDAIRE
(AILES)

PAR BORIS VALLAUD ET HERVÉ SAULIGNAC, EN JUIN 2020

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Proposal of loi

AILE(S)

**Individual assistance to
emancipation (solidarity)**

**At 18, a Universal Endowment & an
Unconditional Basic Income**



**Give strength to the WING(S) bill. Participate in the
consultation (see page 05).**

From a company of heirs to a *transmission* company

1 - The unconditional basic income

564 per month, paid automatically in lieu of the RSA and the activity bonus, degressively according to the person's income in order to maintain a real incentive to work, and unconditionally to allow social workers to focus their interventions on supporting and not controlling people.

This basic income requires 16 billion euros of additional investment in our social spending and would be financed by :

- A cap on the marital quotient at the same level as the family quotient.
- The creation of an upper income tax bracket at 50% for income greater than or equal to 250,000 euros.
- The non-elimination of the housing tax for the richest 20% of households.
- A reform of the corporate tax so as to tax multinationals where they make their turnover.

2 - The universal endowment

At a time when inequalities in wealth are increasing even more strongly than inequalities in income, so that getting started in life is not the privilege of a few, this scheme opens the Personal Activity Account for any person at the age of 18 with a credit of **€5,000**, which can be freely used for training, mobility or entrepreneurial projects.

This Universal Endowment with an annual cost of 4.5 billion euros would be financed by:

- A reform of the inheritance tax system. This is now only 5% on average and the wealthiest are largely spared. It is proposed to introduce a total tax exemption for any person up to 300 000 **€** of inheritance over a lifetime and to gradually tax the inheritances received beyond that point to reach an average rate of 7%.

Unconditional Basic Income and Universal Endowment are financed by fairer taxation of high wealth, high income and multinational corporations.



CONTENTS

2'a company of heirs to a transmission company

4 Real equality for real freedom

5 Participate and give strength to the WINGS bill proposal

6 The return of inequalities and a society of heirs

9Youth on the Front Lines

14 All work should deserve a fair wage ...

16 Inequalities and the non-use of rights challenge democracy Rebuilding

18 our egalitarian imagination by acting for real equality rather than theorizing equal opportunities

20 For the past three years, the government and the majority have chosen inequalities

24 At age 18, a universal endowment & an unconditional degressive basic income

25An *ancient and very current history*

28 *Let's participate in a European movement*

29 *Universal Endowment*

30 *The Unconditional Income Base*

38 *What Basic Income is not: the UI*

39 *A socialized autonomy*

40 *The "magic" money of a society that builds equality*

52Edit

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Real equality for real freedom

The Income Base

2017

Initiative of 13 departments for local experimentation of Basic Income.
+ joined by 5 departments

2018

Large online consultation with 15,000 citizens.

June 2018

A report by the Institute for Public Policy (IPP), co-authored by five leading economists, presenting a simulation of several basic income models.

December 2018

Introduction of a bill, which was rejected, in the National Assembly on December 19, 2018.

Universal Endowment

2016 & 2017

Large online consultation between November 2016 and February 2017 with 40 000 young people involved.

2017

Development, as part of the "#Inventons2017" approach, of the project "Réussir son entrée dans la vie active avec la dotation tremplin" with Sciences Po students.

2018

Hearing at the National Assembly of stakeholders, youth and solidarity associations, sociologists and economists.

The proposed WINGS law

Participate and give strength to the **WINGS** bill proposal

Your opinions and analysis on key issues :

On universal
endowme
nt

- The amount of the endowment
- The uses of universal endowment
- The universality of universal endowment

On income
basic

- The Amount of the Income Base
- The Unconditionality of the Income Base
- The Degressivity of the Income Base

On the principles
general

- The principle of de-familialization of social benefits
- The five financial levers



Contribute on www.ails.eu



The return of inequalities and a **society of heirs**

Inequalities are back. After a little over a century of historical retreat, income inequalities and wealth inequalities have been rising again since the 1980s, now to unsustainable levels. Academic works add up to NGO reports to describe the extent of the problem and highlight its serious consequences. They undermine the cohesion of our societies, undermine our social models, and disqualify democracies as the republican promise of equality. They even erode growth, they aggravate all the ills of a society, they harm everyone and everything.

The 2018 report on global inequalities notes that at the global level (represented by China, Europe and the United States), the share of the richest 1% of global income has increased from 28% in 1980 to 33% today, while the share of the poorest 75% hovered around 10%.

Still on this global scale, it appears that assets are significantly more concentrated than revenues. The richest 10% own more than 70% of the wealth, while the poorest 50% own less than 2%. The rest goes to the 40% of the middle population considered as the middle class.

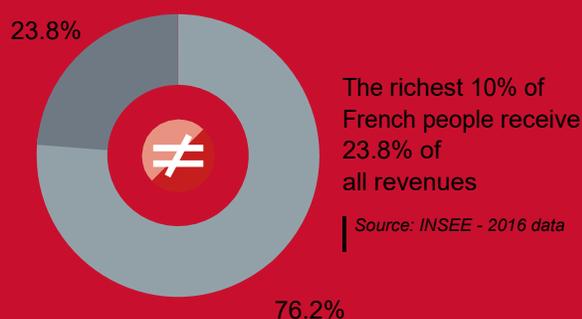
The report notes that if the current trend in wealth inequality were to continue, the richest 0.1% will own more wealth than the entire global middle class in 2050.

On this basis, the report warns that *"relatively small changes, for example in inequalities in savings or capital returns, can have considerable repercussions on wealth inequalities in the long term. (...) (Thus) assuming that the savings rates of the period 1984 - 2014 are maintained, as well as the differences in rates of return and income from activity, the share of wealth held by the richest 10% would gradually rise (by the end of the century) to the levels observed in the 19th and early 20th centuries, i.e. around 85%". Thus, the 21st century is currently engaged in a major retrograde step in terms of inequality.*

This regression is mechanically reflected in the evolution of the amounts transmitted each year. And this at a time when the more rapid increase in assets than in salaries over the last twenty years is coupled with the demographic changes in our society.



In France, since the 1980s, after sixty years of decline, inequalities in wages and wealth have been increasing again. In 2019, according to the observatory of inequalities, the 10% the highest paid workers earned 6.7 times more than the lowest 10%.



The COVID Crisis 19 highlighted

the infidelity of our company to its own principles, to its promise that social distinctions can only be justified by common utility. It has become apparent that the professions we vitally need are far from being the best recognized.

The return of a society of heirs

While the question of inheritance was the subject of passionate debates among the most illustrious thinkers and social reformers in the nascent pre-democratic and democratic societies, we are allowing a society of heirs to re-establish itself.

The January 2017 issue of France Stratégie's analysis note no. 51 stresses that "between 1980 and 2015, the real value of disposable income

of French households increased by 77% from 719 to 1,275 billion euros in 2015. At the same time, their assets were multiplied by three, jumping by 300 to 10,600 billion euros in 2015. The net wealth now represents 8 years of household disposable income compared to 4.5 years in the early 1980s". Moreover, the share of financial assets in these assets has increased from 30% to 42% over the same period.

This boom in heritage is becoming finds in a sharp increase in the amounts transmitted. France Stratégie thus estimates an increase from 60 billion in 1980 to 250 billion transmitted in 2016. However, this sum is redistributed in a very unequal manner.



Contrary to popular belief, the transmission of assets is very low taxed (barely 5% on average), and accompanies an abyssal increase in inequalities (33% of heirs inherit less than 8,000 Euros, 28% from 8,000 Euros to less than 30,000 Euros, 23.4% from 30,000 Euros to less than 100,000 Euros and 15% from more than 100,000 Euros). Inheritances thus reinforce the income inequalities existing within a generation. This situation accentuates social reproduction, segregation and even a form of secession of the elites and the fact that social situations are increasingly determined by inheritances, rents transmitted from generation to generation.



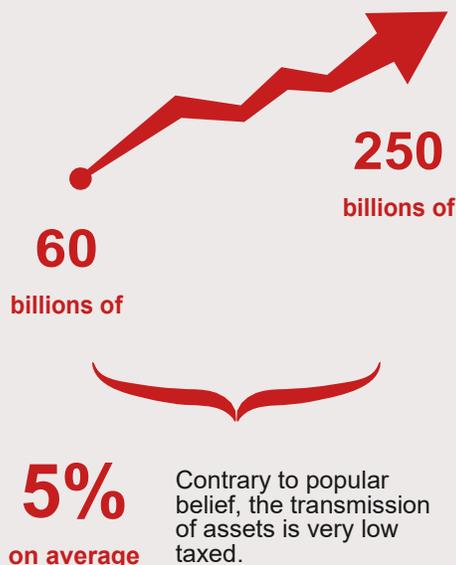
We have allowed unfathomable inequalities at the heart of our societies to flourish, which now undermine the republican ideal of equality as a broken promise.

While the revolutions of the eighteenth century had raised the egalitarian imagination, it is being eroded under the blows of liberalism, which claims to fight against injustice rather than against inequality, but in reality abandons the poorest to what it claims to be their fate as losers.

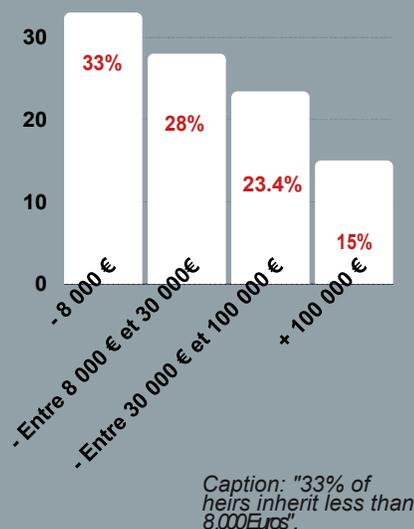
While the progression of inequality is known and documented, many of our individual behaviors and collective choices seem to attest to what François Dubet calls "The preference for inequality". He also reminds us that a strong conception of fraternity is needed to make social equality possible. However, the communitarian conception of the nation, which underlies the principle of fraternity, has exploded under the blows of profound changes. Economic changes in the context of globalization. Political changes that have weakened the sovereign state within its borders. And a mutation of our collective imagination to the benefit of a fragmented society.

The proposals for an Unconditional Basic Income and a Universal Endowment are part of this renewed struggle for equality.

Transmission of the patrimony between 1980 and



An unequal distribution of the transmission of property



Youth on the Front Lines

Youth is, as a whole and within it, the population most marked by these inequalities. In the space of a few decades, the conditions for young people to enter "adult" life have deteriorated sharply. And inequalities between young people have themselves exploded.

Singular entry into adult life that

The problem is that it is a celle qui commence par vous accueillir dans la majorité pénale, avant même la majorité civile et qui ne vous reconnaît une majorité sociale qu'à 25 ans, vous abandonnant jusque là à la solidarité familiale, source of considerable inequality, rather than the care of national solidarity.

- **Unemployment rate more than double the average:** The January 2017 report by France Stratégie, drawn up in consultation with the trade unions and the DARES, indicates that young people are the hardest hit in terms of employment and are suffering a They are then followed by a persistent "over-unemployment" spell that follows them for more than a decade after they enter the workforce. The unemployment rate of young French people has increased 3.5 times over the last forty years and their activity rate is 4.5 points below the European average. In 2016, with an unemployment rate of 24.6% for

performance, far behind the United Kingdom (13%) and Germany (7%).

- **An increasing cost of housing in the total budget of young people.** In the 2017 edition of the

Conditions de logement en France, INSEE observes an increase of 38

% of rent between the first quarter

15-24 year olds, France ranks among the OECD nations with the lowest unemployment rate.



2000 and the third quarter of 2016. A price changes that students depend on: only 175,000 CROUS units were available in 2018. This is barely a quarter of the 701,381 students eligible for grants paid by the Ministry of Higher Education and Research.

An average standard of living that is even lower than that of people under 18.

•

Wealth at less than 30 years old on average 75% lower than at 30-39 years old, the second best well-endowed age group.

•

A poverty rate of under 25 year olds that is three times higher than that of over 60 year olds (OECD 2013 data).

•

In a country marked by a very strong overdetermination of the course of a professional career by the first jobs, and these by the diplomas,



Starting out in life ends up being the privilege of only a few.

And those who have not been able to train as they had hoped, who have had a difficult entry into the workforce, pay for it all their lives and are for many the ones who will later resort to social minima.

Low social and family transfers

Many observers compare the low standard of living of young people with the low social transfers they receive. The French particularity *"is that [social] transfers benefit families more than in any other OECD country. ...] The share for young adults is ... particularly modest. Thus, a young person aged 18 to 25 with low income who no longer lives with his parents receives assistance equal to half of that received by the average population.*

And the share devoted to 18-25 year olds in total public spending has fallen by 1.7% over the last 15 years, while it has increased by 22% for senior citizens.

Wealth deficit

Moreover, most young people are unable to rely on assets, while the assets recorded for certain age groups (whose incomes are

also lower than average) are significantly higher than those held by youth. The following table shows for the year 2010 the average global net assets according to the age group of the household reference person.

	Patrimoine net global			
	Moyen	Médian	D9	D1
Âge de la personne de référence du ménage				
Moins de 30 ans	32 700	7 200	91 500	300
De 30 à 39 ans	127 100	48 600	312 700	800
De 40 à 49 ans	243 700	132 500	510 700	1 300
De 50 à 59 ans	303 500	203 700	648 500	2 000
De 60 à 69 ans	345 500	211 500	693 300	3 300
70 ans et plus	259 800	148 600	524 600	3 800

Source: Information Report No. 1613, "Construire des parcours de progression sociale pour et avec les jeunes"; Régis Juanico and Jean-Frédéric Poisson, 2013.

According to INSEE, the total gross wealth is made up of *"the total amount of assets held by a household. It includes financial, real estate and professional assets, but also durable goods (car, household equipment, etc.), jewelry, works of art and other valuables, i.e. everything that is part of the material, negotiable and transferable assets of households. Two components of wealth are not taken into account [...]: pension entitlements - present or future - and the human capital of household members. Human capital is defined as all the knowledge or know-how acquired by an individual. This knowledge or know-how determines the individual's productive capacities and income and is therefore an integral part of a person's wealth".*

The traditional horizon of "adulthood" is at the end of their initial training, fainted

Traditionally built around three material stability (a job, a family, a home), adulthood has been greatly deconstructed in the last half-century by changes in the labor market (mobility chosen / precariousness suffered), by changes in morals and family, a dual evolution from which residential mobility has resulted. Adolescence, which was traditionally an age of uncertainty and upheaval that had adult stability as its perspective, finds itself without any real perspective. The adult age being more and more gained by precariousness and instabilities.

Inequalities that fracture youth more than any other age group

At the same time "youth", or "youth", are misleading expressions that cover extremely diverse situations. The inequalities that undermine our society are deepening and becoming entrenched from the very beginning of life.

If we take up the previous table but widening the focus to include the median heritage, we see that the gap between average and median wealth is nowhere more important than in the under-thirty age group.

the children of executives are two times more nombreux à posséder un diplôme from higher education than the children of workers (MEN-DPD, 2015). However, the unemployment rate gap five years after the end of studies, between young people without a diploma and young people with at least a baccalaureate plus two, is a factor of five.

Youth are more often affected by poverty

The deterioration of the situation of young people is a cause for concern, particularly since the early 2000s. Thus, the poverty rate for the under-25s, which was already twice that of the over-60s in 1996, was 2.5 times higher in 2012, according to France Stratégie's analysis note "Are young people being sacrificed by social protection?"

In 2015, according to data calculated by the National Institute of Statistics and Economic Studies (INSEE) using the Fiscal and Social Income Survey (ERFS), 16.1% of young people aged 18 to 24 will be below the poverty line, compared with an average rate of 7.2% for those aged 25-64.

If the importance of poverty among

The gap with the rest of the population has therefore tended to increase in recent years, in particular for young people.



This is particularly true in light of the increase in unemployment that has hit this age group particularly hard.

A virtual exclusion from RSA eligibility

As with the RMI in the past, access to the RSA is subject to a specific age condition: to be 25 years of age or older. However, there are two situations in which RSA can be paid before the age of 25:

- Parenthood: there is no age requirement for a young person having one or more children or one birth. This situation concerns nearly 155,000 young people; since September 1, 2010, the
- RSA has été étendu aux personnes de moins de 25 ans sans enfant né ou à naître. Les conditions pour bénéficier de ce RSA « jeunes actifs » been particularly strict, since it is necessary to justify full-time equivalent de deux ans activity during the three years preceding the application, i.e., three years. 214 hours of activity. Periods of unemployment are taken into account within the limit of six months, which can extend the examination of the conditions of activity over a period of three years and six months. For self-employed activities, the condition of activity is assessed by reference to the amount of turnover, which must reach a minimum, which varies according to the sector of activity (agricultural or other regime).

As of December 31, 2016, only 1,300 households in France had taken advantage of this system. After a ramp-up phase until 2012 (3,300 households at the end of 2012), the number of households benefiting from the "young working people" RSA has continued to decline since then.

There are other mechanisms to support young people's income and activity:

- Created in 1989, the youth assistance fund (FAJ) is a last resort aid granted by the departmental councils to young people between 18 and 25 years of age in serious social or professional difficulty. Its main method of allocation consists of individual financial aid that can be mobilized several times. In 2015, 91,000 people received at least one individual grant. Half of the 137,000 individual grants allocated are used to cover food needs. 36 million euros were spent under the FAJ in 2015 and the average amount of individual aid reached 193 euros.
- Initially tested in a limited number of territories before being generalized on January 1, 2017 to the whole of France, the Youth Guarantee is aimed at young people aged 16 to 25 who are not in employment, studies or training and who find themselves in a precarious situation. This scheme, which is granted for a period of one year, combines support towards



employment and training for the payment of an allowance. At the end of 2017, 75,000 young people were benefiting from the Youth Guarantee.

- Other support schemes with financial backing have also been created over the last ten years: the city policy autonomy contracts, the contractualized autonomy income (RCA) or the social integration contracts (CIVIS).

How do you get started in life under these conditions? Should starting out in life be the privilege of a few?

Both questions are asked, as bluntly as each other. Our society must at the same time face a question with regard to "its" youth in general, to which it is advisable to give rights capable of allowing a projection towards adulthood and its professional achievements, and be lucid about the fractures of youth and about the inequalities that damage our society. It is to these two questions that we must answer.

Inter and intra-generational inequalities

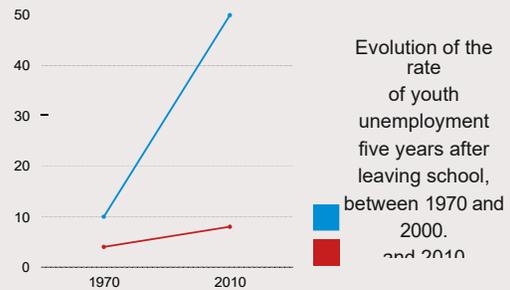
Inequalities in access to



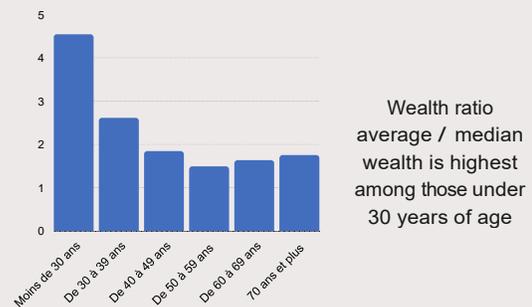
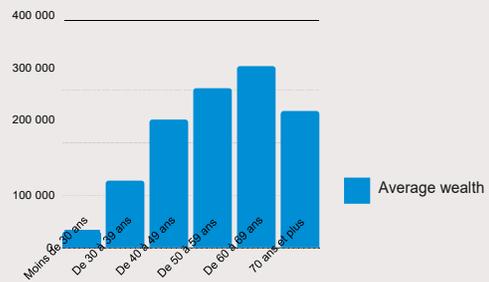
24,6%

of 15-24 year olds were unemployed in 2016, far behind the United Kingdom (13%) and Germany (7%).

x3,5



Unequal distribution of wealth for and among young people



All work should deserve *a fair wage ...*

... The current low-income support systems do not even effectively combat poverty.

There are many mechanisms for fighting poverty

Social benefits aimed at combating poverty and exclusion will total 26.2 billion euros in 2016, according to data from the French Department of Research, Studies, Evaluation and Statistics (DREES) presented in its 2018 Panorama of social minima and social benefits. These benefits are supplemented by housing assistance (18 billion euros) and family benefits (54 billion euros), which represent a significant portion of the resources of low-income families.

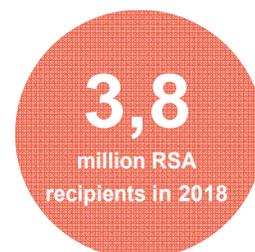
1) **There are no fewer than ten minimum social benefits in France, benefiting 4.15 million people by the end of 2016. Taking into account the spouses and children of recipients, they concern 7.4 million people, i.e. 11% of the French population.**

The first of these social minima, the revenu de solidarité active (RSA), benefits in

By September 2018, the number of households (3.8 million people) will have risen to 1.82 million, or 5.7% of the population. The RSA, which replaced the minimum income supplement (RMI) on June 1, 2009, included a "social minimum" component, the basic RSA, and a "supplement to earned income" component, the activity RSA, between 2009 and 2015. Since January 1, 2016, the employment bonus (PPE) and the RSA activity are replaced by the activity bonus.

The RSA is a differential allowance that supplements the household's initial resources so that they reach the threshold of a guaranteed income (or lump sum), the scale of which varies according to the composition of the household. It is intended for people aged at least

25 years old residing in France, or, without any age condition, to persons responsible for the care of at least one child. Since September 1, 2010, young people under the age of 25 who have worked for at least two years in the last three years are also eligible.



Il existe neuf autres minima sociaux :

- l'allocation de specific solidarities (ASS),
- the solidarity allowance for the elderly (ASPA),
- l'allocation aux adults with disabilities (AAH),
- l'allocation supplémentaire disability (ASI),
- the allowance for asylum seekers (ADA),
- the transitional waiting allowance (ATA), the transitional solidarity premium (PTS),
- the Overseas Solidarity Income (RSO),
- and the Widow's Allowance (AV).

2) In addition to these social minima, the activity bonus is a supplement to the income from work, aimed at workers with modest incomes, whether salaried or not, from the age of 18. Established by the law of August 17, 2015 on social dialogue and employment, this bonus has replaced the RSA activité and the prime pour l'emploi (PPE) since January 1, 2016. As of June 2018, 2.66 million households will benefit from it. Together with spouses and dependent children, 5.43 million people are covered by the activity bonus, i.e. 7.8% of the French population.

The aid provided to the most modest beneficiaries does not make it possible to have an effective impact on poverty.

The social minima are particularly targeted at people with low incomes. Thus,

According to the DREES, 65% of the total amount of the minimum social welfare benefits is distributed to the 10% of the personnes les poorest before redistribution in 2015. The redistribution brought about by this spending, in conjunction with the tax system, will reduce the income poverty rate by nearly 8 points and the poverty intensity by 17.1 points. The reduction in poverty intensity is primarily attributable to the payment of social minima (-7.7 points) and housing allowances (-6.1 points).

However, neither social minima nor low income support can reduce poverty. In 2015, 14.2% of the population of metropolitan France, or 8.9 million people, will live below the monetary poverty line, set at 60% of the median standard of living, which corresponds to a household disposable income of less than 1,015 euros per month and per consumption unit. Half of these people live on less than

815 per month. These include job seekers but also workers (part-time, seasonal, farmers, shopkeepers...).

While France is one of the European countries with the lowest poverty rate, a country whose wealth produced amounts to 43,500 euros per capita in 2017 cannot be satisfied with a situation in which nearly 9 million people have less than 1,000 euros per month.



Inequalities and non-use of rights **challenge democracy**

Inequalities are not primarily violations of a theoretical benchmark. In concrete terms, they are obstacles, impediments and injustices for those who suffer them every day.

These inequalities also violate the demand for equal attention to the interests of all the people in the care of our institutions. In doing so, the fight against inequalities is consubstantial with the effort to build democratic institutions.

Abandoning little by little the equal attention to all is to abandon little by little the democratic horizon of our society.

A more egalitarian society is not a society of pure equality of opportunity that would prepare all its members for a frantic race of competition of all against all for a lifetime, but a society of equalizing living conditions and guaranteeing a decent income to ensure the dignity of each and everyone.

Failure to use fees undermines the effectiveness of aid policy for low-income people.

The non-use of social benefits and the ineffectiveness of anti-poverty policies, which leave many people behind, testify to the inadequacy of existing systems.

The Observatory of Non-use of Rights and Services (ODENORE) distinguishes three main types of non-use:

- **The non-receipt, when** it is an administrative connue, demandée mais pas obtenue (par difficulté à mener procédure or due to the procedures or even practices of the agents);
- **non-application**, when the service is known but not requested (through disinterest in the offer, weariness with administrative procedures, loss of the very idea of having rights, but also through self-limitation, due to fear of being stigmatized).

The phenomenon of the non-use of minimum social benefits was truly highlighted in the context of the preparation of the multi-year plan against poverty and for



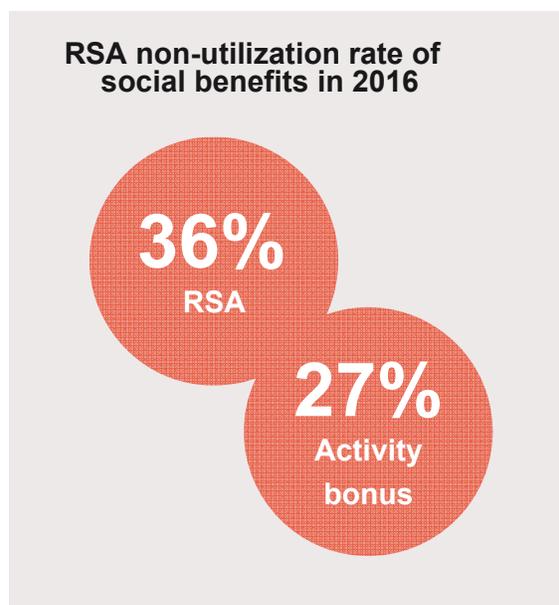
social inclusion, launched in 2013 phenomenon has since taken on considerable importance among the objectives assigned to social policies. For example, it is the extent of the non-use of the RSA activity that partly justified the abolition of this measure and led to the creation of the activity bonus in 2016. In fact, the reform of the schemes may have a major effect on non-use.

While there are few measures of non-use of social benefits in France, the RSA non-use rate was estimated at 35% for the basic RSA and 68% for the activity RSA in the last quarter of 2010 by the RSA assessment committee. The evaluation report on the 2017 activity bonus shows that the figures prior to its introduction were based on the assumption of an anticipated take-up rate for 2016 of 50% in terms of staff and 66% in terms of financial resources paid out, with those entitled to the highest amounts of activity bonus being considered as being the most likely to take the step to obtain the benefit.

This anticipated take-up rate was considered ambitious in view of the activity component of the RSA, estimated at 32% in terms of headcount. The rapid increase in the activity premium led to an increase of more than

Anticipated utilization rate: in 2016, the DREES estimates the average quarterly utilization rate of the activity bonus at 73% in terms of headcount and 77% in terms of financial resources. This higher-than-expected rate of recourse to the activity bonus attests to its success with a broad public, which can be explained both by its disconnection from the RSA, which is considered stigmatizing, and by the effectiveness of the simplification of procedures, which are largely dematerialized.

However, a significant number of persons eligible for the RSA or the activity bonus do not benefit from it. According to the DREES, in 2016, 36% of those eligible for the RSA and 27% of those eligible for the business bonus will not be able to take advantage of the scheme.



Rebuild our egalitarian imagination by acting for **real equality** rather than theorizing about equal opportunities.

One of the signs of the retreat of our egalitarian imaginary can be observed in the substitution of the paradigm of "equality of opportunity" for the ideal of "equalization of situations", of real equality quite simply. Indeed, equality of opportunity can be a representation of equality compatible with an extremely unequal society. The only expectation is then that people can have at the beginning of their lives an equal chance in their participation in the race to access unequal social situations. And we can even hypothesize that sensitivity to this equality of opportunity, which translates into a legitimate desire to fight against discrimination, is all the stronger as the real inequalities of situations increase.

As François Dubet notes, *"social movements, leftists, intellectuals and sociologists invented society, institutions and intermediate mechanisms of redistribution. It remains to be seen whether the left will rise again, they who have carried this discourse, where the right*

have always trusted the market and at the same time sought to restore the moral order of the community" (Imagining new solidarities. Interview with François Dubet. Revue Esprit, September 2018).

The work undertaken by the socialist deputies, for example on the limitation of pay differentials within the company, aims precisely at returning to an objective of equalization of conditions.

The work that has been carried out on the issues of co-determination and employee representation in companies also goes in this direction, as can be deduced from the analyses of the World Inequality Lab and the IMF's "Power and the People" study, which point to the importance of such employee rights to reduce primary inequalities.

These reform proposals do not contradict the aspiration for equal opportunities for all, but they do not admit that "just" inequalities would exist. Equality of opportunity is



dangerous when it is indifferent to the inequalities of situations throughout life. Equality of opportunity is dangerous when it serves as a social justice lens for the surface of a deeply unequal society. It is necessary to be as interested in the starting line in life as it is in the finishing line.

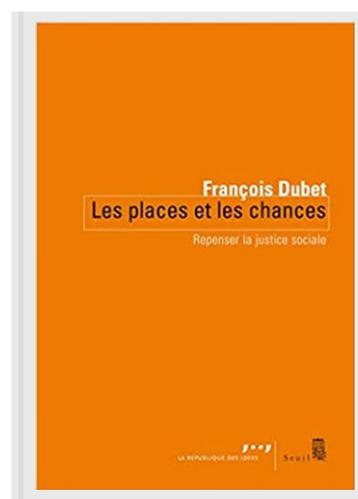
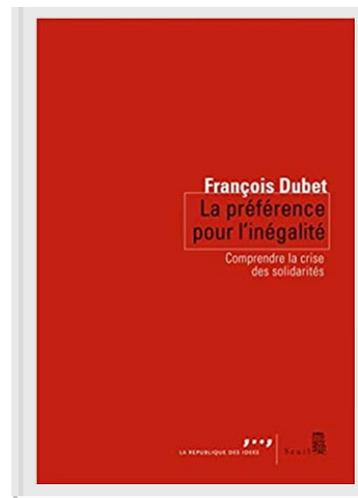
Equality is not an opportunity, nor is it a natural fact, it is a political principle which is the foundation of our Republic and its contract. Unequal societies are falsely Equalization méritocratiques. policies are necessary for the cohesion of our societies. Excessively high levels of inequality are a source of violence, a challenge to the social pact, to the democratic ideal itself. The happiest societies are also the least unequal.

The link is now clearly established between a society's health, ecological and social difficulties and income inequality. The consequences of inequality end up having an impact on the well-being of everyone, rich or poor, and no one can escape these consequences. Basic Income and Endowment projects are clearly part of this renewed philosophy of equality, including assuming the unconditional nature of Basic Income and the universal nature of Endowment.

Faced with the rhetoric of "equal opportunity", Basic Income and Endowment

universal at 18 years of age equalize living standards, provide real means for each person to exercise their deconstruction de sound parcours d'insertion social and professional.

There is no real freedom without real equality.



For the past three years, **the government and the majority have chosen inequalities**

There are many ways to increase inequality and Emmanuel Macron does not forget any of them!

The World Inequality Lab's Issue Paper ^{2018/2} offers an analysis over nearly 30 years of the evolution of inequalities in disposable income on the one hand and before taxes, levies and social assistance on the other hand, of the different strata of the population. In particular, it compares the French and American situations.

> The French social and tax system

Firstly, the French social and tax system as a whole contributes to reducing inequalities in disposable income in relation to pre-tax inequalities by 23% on average over the period 1990 - 2018. And this redistributive effect has increased sharply over the period, from 17% to 30%.

While it reduces overall inequality, the French social and tax system does not necessarily distribute contributions progressively according to income levels. For a long time, it has even been regressive for the richest 10% of the population and even strongly regressive for the poorest 10%.

1% richest, and even more for the 0.5% or 0.1%. The tax rate for the richest 10% increased from 1990 to 2013, and especially between 2012 and 2013, before stabilizing until 2017. The inclusion of some capital income in the income tax scale from 2012 and the creation of the new income tax bracket of 45% helped to raise the tax rate for the richest 10% to over 50% and to reduce the regressivity of the system for the richest 1%.

By reforming the wealth tax and capital taxation, Emmanuel Macron initiated a reduction in the effective tax rate of the richest 1%.



> Social transfers

In addition to compulsory levies, tax redistribution is based on a set of social transfers. These transfers account for about 4% of

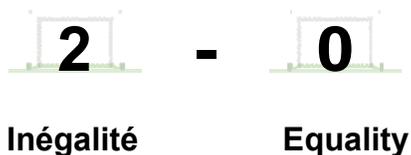


national income. They can be broken down into three categories: **education, health, education and health care policies.**

major categories: social benefits (including minimum social benefits), benefits dedicated to supporting families with children

(such as family allowances) as well as housing allowances. However, social benefits have contributed to the reduction of inequality in a relatively stable manner since the 1990s. They are primarily received by the poorest 50% of the population, of whom they represent 7% of the average national income. The next 40% in the income pyramid have 3.5% of the average national income in the form of benefits, a figure that falls to 2.5% for the richest 10%. The main vector for the progressivity of transfers from housing allowances and then social benefits.

Under these conditions, it is difficult to agree with the President of the Republic's observation that these services would cost "crazy money". On the other hand, by regularly reducing the PLAs since he came to power, he has weakened the most redistributive expenditure and thus directly increases inequalities.



organization of work and wages

fixation

Finally, these studies show that, if inequalities in disposable income are lower in France than in the United States, it is entirely due to the fact that inequalities in primary income (before taxes and transfers) are lower there. This underscores the fact that many levers contribute to reducing or increasing inequality, independently of tax policies and monetary transfers. These include education, health, work organization and wage setting policies, including the role of the minimum wage and collective bargaining.

In this respect, an educational policy of The government has been able to tick almost every possible box in terms of public policies that could contribute to increasing primary inequalities, thanks to the selection process it has taken on board in the school system, the scant reduction in the prevention of arduous work, the failure to raise the minimum wage, the abolition of the CHSCT and, more generally, the historical weakening of the powers of the social partners.



Thus, by reducing the most redistributive social benefits, lowering the taxation of wealth and capital, and weakening a large number of public policies designed to limit primary inequalities, Emmanuel Macron is not missing a chance to increase all forms of inequality!

Two economic policy evaluation institutes (IRPP and OFCE) have assessed the government's policy. The work is convergent in saying that inequalities have been increased by the government's choices: the IRPP thus establishes, based on the 2018, 2019 and 2020 budgets, a distribution of purchasing power by income level:

- 1% went to the poorest 10% of households (i.e. + €5 per month or **€60** per year on average). They therefore received 10 times less than their share of the population.
- 4% went to the poorest 20% of households (i.e. + €11 per month or €135 per year on average).
- 14% went to the richest 10% of households (i.e. + 85€ per month or 1020€ per year on average).
- 6% went to the richest 1% of households (i.e. + €372 per month or **€4,460** per year on average). They thus received 6 times more than their share of the population.
- 3% went to the 0.1% (1 per thousand) of the richest households (i.e. €1,923 per month or 23,000 per year on average). 30 times more than their share in the population.

For its part, the OFCE has established that the measures taken since the beginning of the five-year period have benefited the wealthiest households more, particularly those in employment, to the detriment of the unemployed. The organization thus calculated that the poorest 5% of French people would lose an average of 240 euros per year while the richest 5% of French people would gain an average of 2,905 euros per year.

Reinventing our society cannot be done "by relying" on the policies that have been implemented over the past three years.





At the age of 18, a universal endowment & an unconditional degressive basic income

The opposite of a society of heirs is not a society of spoliation or extreme egalitarianism, but a society of transmission.

For many years our public debate has been rife with a "Transmission Crisis". School transmissions, the transmission of "values", are probably the most common examples. Our society would no longer ensure a certain number of transmissions essential to its sustainability. Such a debate does not fail to designate young people, or at least some young people, as being reluctant to these transmissions.

But rather than non-transmission, it is collective transmissions that are less and less assured, while "private", "family" transmissions are reinforced. The school mix is happily circumvented by residential strategies that are commensurate with each individual's means. The school years do not ensure a reduction but on the contrary contribute to increase cultural inequalities. The exponential development of the recourse to

private lessons reinforces this dynamic. The weight of networks in a deregulated and very changing job market is constantly increasing, etc.

Thus are we not moving towards a society in which each person only acquires, in a way, what he or she already possesses, family-wise speaking?

At the same time as heavy tendencies towards individualization, widening income disparities, and growing inequalities of wealth are at work, our institutions are increasingly lowering their guard with regard to the organization of socialized transmission and, on the contrary, are playing along, accompanying and accentuating the logic of private inheritance.

To face these challenges, the Socialist deputies propose the establishment of a Universal Endowment for all young people at the age of eighteen and a Basic Income accessible from the age of eighteen under means-tested conditions.



An ancient and very **current** history

Already in 1797, Thomas Paine, in *La Justice agraire*, envisaged a universal endowment of 15 pounds for all young people.

adults (21 years old at the time).

The idea of capital endowments can be found in the current trend towards a "new

asset based egalitarianism" (asset based egalitarianism) following John Rawls' Theory of Justice. American political scientists Bruce Ackerman and Anne Alstott proposed in 1999 that an \$80,000 endowment (grant) be allocated to all American citizens. This grant would be paid in four installments between the ages of 18 and 21. They justified their proposal by the objective of democratizing the access of all citizens to private property, the foundation of a well-functioning society in which everyone will have something to stake. It is therefore a question of making each citizen, through access to property, a true stakeholder, and thus making society more "participative" ("participative society" is the most common French translation of the expression "stakeholder society"). In this model, the use of the endowment would be completely free, although the person would be responsible for "returning" it on his or her death, plus interest if he or she succeeded

to make the most of its stake. For the first fifty years of the system's ramp-up, the endowment would be financed by a

2% tax on large fortunes

(assets in excess of \$230,000 in 1998); after this ramp-up, the

endowment would be funded by "back" the in making the donation.



(payback) of endowments that have grown and, if necessary, by a wealth tax whose rate would be lower than during the ramp-up period.

In the United Kingdom, economists David Nissan and Julian Le Grand proposed an endowment mechanism called "demogrant": each individual would receive, at birth or at the age of majority, a capital of £10,000, intended to "start life". The demogrant is financed by a wide-ranging reform of the inheritance tax. It is paid by the government into bank accounts, the Accumulation of Capital and Education (ACE) account. Drawing on this account is only possible to finance capital accumulation (payment of an apartment, a house, investment in a business, etc.) or education (higher education and continuing education or any expenditure to increase human capital, etc.).



of the person). The accounts are managed by authorities (trustees) who validate the conformity of the object of the expenditure.

As a Basic Income, Paine's ideas may have inspired the "utopian socialists". In his book *Solution au problème social*, published in Brussels at the same time as the Manifesto of the Communist Party of Karl Marx and Friedrich Engels (1848), Joseph Charlier formulates what is considered the first elaborate proposal for a universal allowance. A Belgian jurist close to Charles Fourier, Joseph Charlier defended the idea of a "territorial dividend" which, like the endowment imagined by Paine, was a counterpart to the injustice of private ownership of land.

In the twentieth century, this idea of a basic income as an instrument of social justice was taken up by Bertrand Russell in *Roads to Freedom* (1918) and by John Rawls, who, in his *Theory of Justice* (1971), conferred on government the role of guaranteeing a social minimum. Liberal economists also propose the establishment of a basic income in the framework of the market economy. Milton Friedman theorized the universal income in the form of a negative tax in 1962 in *Capitalism and Liberty*, which was intended to replace the social welfare system then existing in the United States. On the other side of the political spectrum, the idea of unconditional income support, through the introduction of a

The idea of a universal allowance or tax credit is also developed by the New Keynesian economist James Tobin.

Here again, this has been a topical debate for several years.

Basic Income models are as numerous as they are different in their inspiration and in the way they are implemented.

In France, a universal income has been defended since 1974 by Lionel Stoléru, following the publication of his book *Vaincre la pauvreté dans les pays riches*. Defenders of a Basic Income have been structured around the International Association for a Living Income (AIRE), created in 1989, and the French Movement for a Basic Income (MFRB), created in 2013.

The MFRB defines Basic Income as "*an inalienable, unconditional right, cumulative with other income, distributed by a political community to all its members, from birth to death, on an individual basis, without any control over resources or requirement for matching, the amount and financing of which are democratically adjusted*". For this movement, Basic Income is an individual income, paid to all without means testing or matching requirements.



Several think tanks have also been interested in Basic Income from different perspectives. The think tank "Génération Libre", animé par Gaspard Koenig, thus proposes the implementation of a basic income known as "Liber", which the content is detailed in a note of May 2014. The latter takes the form of a tax credit, calculated to enable everyone to meet their basic needs. The "Liber" would be financed by a tax proportional (flat tax) on all revenues and the first euro. It would be the vocation of se to replace the minimum social benefits, part of the family benefits but also the scholarships for higher education.

The Jean Jaurès Foundation, for its part, proposes a very different vision of the Basic Income. Developed in a note of May 2016, it favours a social-democratic approach which conceives this income as *"an adaptation of social protection, inherited from the "Trente Glorieuses", to new forms of work and in particular to the development of in-work poverty"*. It advocates an income close to the poverty line (about 750 euros per month), financed by a reorientation of the entire current social protection financing base, including old age and sickness contributions.

The National Digital Council also looked at the Basic Income in a January 2016 report entitled "Work, Employment, Digital, New Trajectories".

This issue was finally debated in Parliament. At the National Assembly, identical amendments to the bill for a Digital Republic have been presented by our colleague Delphine Batho et par notre former colleague Frédéric Lefebvre, with different motivations. In the Senate, a draft resolution for the introduction of a basic income, put forward by the environmentalist group, was debated in public session in May 2016. D'autres political personalities, such as Dominique de Villepin, Nathalie Kosciusko-Morizet or Christine Boutin, have also positioned themselves in favor of the implementation of a universal income.

Finally, the 2017 presidential campaign was the occasion for a new debate on these subjects around the proposal of the socialist candidate Benoît Hamon of a "universal living wage" (ULE). This income was to be paid *"each month, automatically and without any action by the tax and social security authorities [...] from the age of 18 years, for any person earning less than 1.9 gross minimum wage per month or 2,800 euros (or 5,600 euros for a couple)"*.

This same foundation has accompanied the experimental proposal from which our project today proceeds by publishing a certain number of works that accompanied it.



Let's participate in a *European movement*

Founded in 1986, the Basic Income European Network (BIEN) is a network of academics and activists that promotes the establishment of a guaranteed income unconditionally and universally granted to all members of a political community.

The British Child Trust Fund has been the most successful model. After four years of public consultation, Gordon Brown announced the scheme in January 2005. It consisted of giving a voucher to all British children at birth. This voucher was endorsed in licensed banking institutions. It is relatively small in size and complex: each child, born from September 2002, living in the United Kingdom and whose parents have applied for Child Benefit, was entitled, at birth, to a voucher of (357 euros), without the need to file an additional application. Another endowment was paid out again at the age of 7, following identical scales.

Charges to the accounts were eliminated by David Cameron in January 2011. The passbooks remain active. The failure of the CTF therefore occurred without it ever really coming into effect.

From June 1, 2017 to December 31, 2018, two thousand Finnish unemployed persons were drawn to receive

560 euros monthly without any consideration. There are several signs that this basic income has improved the lives of the population concerned. In this case, 55% of its beneficiaries declared themselves to be "in good or very good health" (compared to 46% in the control group) and 17% reported lower stress levels than the control group (25%). Moreover, it did not discourage people from returning to work. 43.7% of those with the basic income found a job, while 42.85% of those without the basic income returned to work.

And more generally, many projects are being developed in Europe:

	+	~	-	0
Pays Nordiques	FI (Kela) NL (Weten Wat Werkt)	DK, SE		
Europe Centrale et de l'Est		EE, SI	RO, HU, CR	CZ, BG, PO, SK, LV, LT
L'Europe Continentale	DE (HartzPlus)	AT	FR	BE, LU
Europe du Sud	ES (B-Mincome)	IT, GR, PT		CY, MT
Pays libéraux		UK (Ecosse), IE		

Note : + = essais pilotes ou plans avancés pour des essais de revenu de base ; ~ = propositions pilotes, adoption en tant que proposition de politique par des partis politiques ou des candidats importants, événements à forte visibilité ; - = des événements discrets ; 0 = aucun résultat

Basic income initiatives by level of development in 28 EU Member States, January 2016-March 2019. Shanahan, Smith and Srinivasan (2020)

Universal Endowment

A capital endowment of 5 000 € which consists in crediting each Personal Activity Account for uses that are limited to training, mobility and entrepreneurship in all its forms, including cooperative or associative. An initial financial capital so that each young person can develop

its human capital.

This proposal aims to create a common experience for each generation as it enters the age of its transition to social and economic autonomy and to open up economic and social rights along with civil youth organizations, as well as many youth policy specialists, in order to give substance to a real autonomy.

Our society cannot continue to formulate contradictory injunctions to its youth, by intimidating them on the one hand to project themselves, to train, to anticipate, to build their own path.

and on the other hand by strengthening the bonds of economic dependence on their families through public policies that provide parents with assistance related to situations of social integration.

leurs enfants now adults ou in conditioning the rights of young adults on the situation of their parents.

Finally, this universality makes it possible to pose this endowment as a right, and not as an aid, which some people would soon have stigmatized as a new form of assistance assistance. The choice is assumed of this universality; it consists in claiming rights for all rather than allowances for some and in guaranteeing that contributory faculties are taken into account in the financing of the measure. For too long, means-testing has essentially consisted in not questioning the real progressiveness of our tax system and the effective tax rates at the top and bottom of the income scale.

This endowment therefore credits the CPA of any person reaching his eighteen years of age with an amount of five thousand euros.

Proclaiming a right, even if it is materialized by the possibility offered to access an administrative device, is not enough to make it effective. The problem of non-recourse to rights is widely documented. The universality of



The first answer to this difficulty is endowment.

As this endowment is intended to constitute for each person a capital useful for their social and economic integration, the bill specifies the three categories of "sustainable" uses that are open: training (continuing or resuming studies, BAFA training), mobility (driving license), entrepreneurship (training and support for the creation of a company, cooperative, foundation, association). These three uses will constitute for each person who has made use of them a social capital having a positive impact on the construction of his professional and social career, facing the three main obstacles identified in the integration of young people.

Finally, this same social capital of individuals will also be strengthened by the inclusion of this system in a support approach. Indeed, the networks of structures associated with the CPA will be at the disposal of the beneficiaries to test, enrich or design their projects. The contribution of these networks will reinforce the viability of the projects and will be able to compensate for the handicaps linked to personal networks that are less common for some young adults than for others.

The Unconditional Income Base

It appears that the notion of Basic Income covers very different currents of thought and realities. For the majority of its proponents, it is in fact a universal income, paid to each individual and without means-testing. This model of Basic Income is often contrasted with the approach of supporting low incomes in the form of means-tested monetary benefits, often conditional on specific characteristics.

The various advocates of the Basic Income also diverge in terms of its objective and philosophie qu'ils lui assignent. Ainsi, le revenu de base peut être présenté comme une réforme de l'État-providence dans le sens d'une meilleure efficience (Associés pour l'instauration d'un revenu d'existence - AIRE) ou comme un outil d'adaptation de la société aux economic changes (Mouvement français pour un revenu de base - MFRB).

The Basic Income proposed in this legislative proposal is opposed both to the traditional approach of means-tested specific benefits and to an alternative approach that would consist of a universal income.



available to all, without any income requirement. It is part of a combined approach that gives it ambition and realism.

A pragmatic approach

An IPP report, co-authored by five leading economists and released in June 2018, presents a simulation of several basic income models. They are based on the following assumptions :

- Simplification of the social benefit system by replacing a number of devices existing ;
- the guarantee of a degressive minimum income according to resources ;
- Non-conditionality of the payment to active job search efforts ;
- automatic payment (end of non-recourse) ;
- calculation at the family level;
- the minimum age of eligibility at 18.

The work carried out by the departments and research institutes, from which the present bill has emerged, has resulted in a reform scenario that is socially bold and scientifically credible. First of all, the proposed text broadens the redistribution in favor of low incomes, in particular by opening the system to young people between 18 and 24 years old and by reducing the non-use of social benefits.

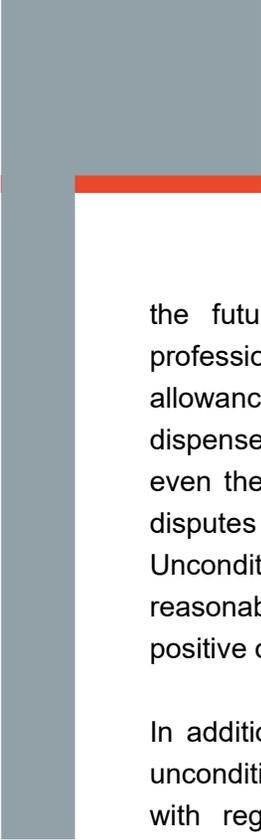
1 Unconditionality is a humanism

To unconditionality is often opposed the criticism of the assistance and the "trap to inactivité", several studies yet tend to demonstrate that the overall collective and individual benefit of unconditionality is positive.

Poverty has a cost. Conversely, the fight against poverty has a benefit with multiple positive impacts on health, academic success, job search, level of delinquency... the benefit is individual, but also collective. If the overall social cost of poverty were to be calculated (as demonstrated, for example, in Great Britain in the case of child poverty), it is not unlikely to be greater than the cost of a public policy to combat poverty.

Situations of extreme poverty render vain the imprecations of the "help yourself" style and the idea that the poor would not be encouraged to help themselves because of overly generous aid schemes does not hold water. Individuals do not always hold the key to resolving their difficulties on their own. Often even the unfathomable difficulties of everyday life prevent people from projecting themselves and looking ahead. Only a way out of poverty allows people to consider the long term and to reinvest for themselves.





the future as a field for personal and professional projects. Naturally, a policy of allowances, if it is necessary, does not dispense with a policy of social support, or even the fight against fraud, which nobody disputes exists and undermines confidence. Unconditionality, however, takes the reasonable side because it is based on a positive overall benefit.

In addition to being a position of principle, unconditionality can above all be defended with regard to its effectiveness and its absence of perverse effects. Where some might fear a disincentive to return to employment, the Finnish experiment shows the opposite. The rate of return to work for people who received an unconditional basic income was slightly higher than for those who did not receive it over the experimental period.

Thus, the idea that it would be necessary to control Basic Income recipients in order for them to seek professional integration is inaccurate. Even today, participation in the world of work remains the most valued route to social integration, sought by most individuals, as Pôle emploi representatives indicated during our hearings. There is certainly a minority of people who seem to have dropped out and

who seems to have given up the idea of entering the world of employment. But for the latter, the threat of suspension of the RSA rarely produces the desired effect. Very often, the social workers in charge of their cases do not even seek to suspend the RSA, because they know that such a measure would not bring them closer to employment but would weaken and marginalize them even more.

Moreover, as the MFRB rightly points out, it has become increasingly difficult to define what constitutes a real approach to professional integration, since immediate access to a job is not necessarily the only gateway to entering the labor market. A growing number of people are thus starting to get involved on a voluntary basis in associative projects or by developing various services (transportation, various household services, software development and other collaborative projects, etc.). Others, more and more numerous, have to stop their work to take care of their elderly or dependent relatives, without receiving any help from society for the indispensable role they fulfil.

In this context, it is not justified to make the allocation of the Basic Income conditional on employment integration approaches, whereas participation in other projects, even if they do not immediately result in employment, constitutes a "basic income".



also doors of entry into the world of work.

The unconditional payment of Basic Income would also create a new relationship of trust between the recipient and his or her counsellor, since monitoring the recipient is costly and often has no positive effect on the recipient. While it is of course costly in terms of the time required to carry out administrative procedures, both for the recipient (for example, the

For Pôle emploi services, the cost of monitoring probably weighs most heavily on the relationship between the recipient and his or her counsellor.

Indeed, the two missions entrusted to the professional in charge of accompanying the recipient in his or her professional integration process may be in contradiction. The first is to help the recipient in his professional and social integration, the second is to verify that he is carrying out the necessary steps for his professional integration, and to sanction him if this is not the case. This second mission may bias the first: the recipient may be led to lie about his efforts in order to avoid the risk of losing the RSA or unemployment benefits. Thus, the control mission risks introducing mistrust into the relationship between the recipient and his or her adviser and thus limiting the effectiveness of the support.

This relationship of trust is all the more important since recipients are already marginalized and the social worker is sometimes the last link between the recipient and public services. On the contrary, the unconditional payment of the basic income encourages the construction of a real relationship of trust that will allow the professional to accompany the recipient much more effectively in his integration process. By eliminating the monitoring tasks of social workers, it allows them to free up time for their work.

to focus on their social support tasks.

Finally, unconditionality is also understood in the freedom left to individuals as to how they may use the Basic Income. Here too, prejudices are often projected on people in difficulty, considering that they would make ill-considered and useless expenditures. Yet the facts are stubborn. The experiment conducted, for example, in the city of Stockton, California, has made it possible to know precisely what payments are made by recipients of a Basic Income. The results: debt repayments, dental care, loans for the purchase of a car that is essential for access to employment, clothing on special offers, etc. And conversely, what was not found in these expenses or in a marginal proportion of 1% of monthly expenses: alcohol and tobacco.



2 A simplified and degressive service

The Basic Income would first of all make it possible to simplify assistance to those on low incomes. The proposed scheme would merge and replace existing social benefits: the RSA and the activity bonus. It would be defined as the difference between a lump sum and the family's resources, plus a percentage of earned income.

The basic income proposed by this legislative proposal would be calculated at the household level, as is already the case for most social benefits.

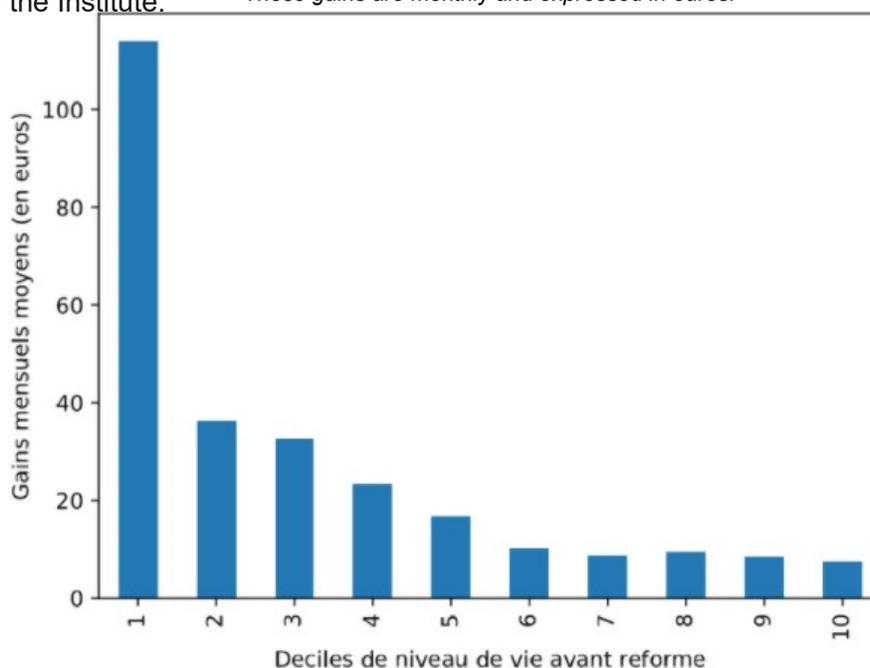
The minimum guaranteed amounts as well as the degressivity rates of the Income Base have been calculated by the Institute.

public policies (PPIs) in such a way as not to generate any loss of revenue compared to the existing law.

It would guarantee a minimum of 564 euros per month to a single person without resources and would decrease according to the income from activity at a rate of 30%, to cancel out at 1,536 euros net. In particular, it would represent a particularly significant gain for the first decile, without penalizing the last deciles.

For example, the IPP report estimates that among households in the first decile of living standards, 40% of them are winners from the reform, and among these winners, average earnings would amount to 291 euros per month.

Reading: This histogram represents the average changes in the standard of living of households classified by deciles of initial standard of living. The variations are positive here and correspond to gains. These gains are monthly and expressed in euros.



Source: IPP Report No. 18, June 2018.



3 A benefit paid automatically

Our system of social minima is now based on the principle that legal social assistance benefits are rights that can be claimed: eligible persons must apply to

their family allowance fund for children benefit.

In order to put an end to the non-recourse to fees, this proposed Act makes a radical change in design by introducing the automatic payment of Basic Income.

This principle is in line with changes already in force today for certain related rights, such as social electricity and gas tariffs, or the renewal of the future complementary universal health coverage (CMU-C) extended for beneficiaries of the solidarity allowance for the elderly (ASPA) and, as of April 1, 2019, the RSA.

The introduction of an automatic Basic Income payment to all

The new system is technically possible thanks to the work recently undertaken to modernize the delivery of social benefits.

Indeed, article 78 of the Social Security Financing Act (LFSS) for 2019 has made it possible to automate the declaration process for recipients and beneficiaries of benefits, thanks to the dematerialization of procedures and the systematization of data exchanges between administrations. Setting up a resource base

commune aux organizations of security The social security system, initially limited to the calculation of the resource base of the APLs and their payment, will be extended in particular to the RSA and the activity bonus. Article 78 of the LFSS also allows the payment of housing subsidies on the basis of contemporary income, and no longer on the basis of sums taxable for income tax purposes, which, until the introduction of taxation at source, had two years of seniority.

The technical obstacles to a merger of the RSA and the activity bonus will thus be removed between now and the implementation of this proposed legislation.

While job search is a necessary condition for receiving RSA today, the RSA payment is not a requirement for a job.

of the Income Base would not be subject to such a condition.

There are several arguments in favour of unconditional Basic Income payments.



4 A right open from the age of 18 years old

The current support systems for young people under 25 years of age described above are proving insufficient to meet the challenge of youth poverty, as our former colleague Christophe Sirugue notes in his above-mentioned report on social minima.

The conditions of access to these devices are indeed extremely restrictive. As far as the RSA is concerned, the two-year condition of activity over the last three years is almost unrealistic, to the extent that only 1,300 households will benefit from this system as of December 31, 2016, far from the announced objectives. Secondly, the amounts served are insufficient. For example, the aid allocated under the CIVIS is capped at 1,800 euros per year. Finally, their duration is limited in time: in the case of the Youth Guarantee, for example, it is one year at most.

Thus, young people who are single and childless, who are not or no longer receiving unemployment benefits, who cannot immediately obtain employment, and who do not have financial support from their families are left out of the picture. With the exception of certain targeted benefits such as the Youth Guarantee, they are not eligible for welfare as primary recipients and can only qualify for indirect transfers to their parents.

when they declare them as dependants.

Similarly, the Basic Income experienced by this proposed legislation would be open from the age of 18. There are several reasons for this choice:

Access to a basic income from the age of 18 would first of all help combat the precariousness and poverty of young people. This phenomenon, which has grown in recent years, calls for a strong response.

It would also bring France closer to its European neighbors, since most European Union countries open their national systems to young people. INSEE, in a September 2012 study, distinguishes three types of States:

- the most restrictive states, which include France and Luxembourg. These two countries exclude young people under the age of 25 from the guaranteed minimum income, unless they have a child in their care;
- the majority of European states, where young people who live outside the parental home can benefit from the guaranteed minimum income on their own account if they are not students (Germany, Austria, Ireland, Portugal, United Kingdom, Sweden) ;
- finally, the States in which young adults who are not students can benefit from a guaranteed minimum income



as soon as their own resources are below a ceiling, even if they live with their parents (Denmark, Finland, Netherlands).

The introduction of a basic income from the age of 18 would also make it less necessary to rely on family solidarity. Indeed, the relatively low level of public support for young people with integration difficulties increases the importance of family solidarity, which takes the form of money transfers or cohabitation between young adults and their parents.

parents. According to the national survey on young people's resources, conducted jointly by DREES and INSEE in 2014, households of parents of a young person aged 18 to 24 years old declare helping them in eight out of ten cases, to the tune of 3,670 euros on average per year. 3,670 per year on average. This aid represents an overall effort of 8% of their total disposable income. Consequently, the need for family solidarity tends to perpetuate social inequalities insofar as it penalizes young people from underprivileged backgrounds who do not have their own resources and cannot count on sufficient financial support from their families.

Finally, contrary to a widely held idea, the introduction of a minimum income would not have a disincentive effect on the professional integration of young people. Indeed, the above-mentioned study conducted by INSEE for the year 2011 and comparing the employment rates of 25-year-olds does not show that the minimum

no drop in employment rates caused by crossing this age barrier.

On the contrary, one of the objectives of this automatic and unconditional basic income is to reduce the rate of non-recourse, mainly of people who are already working.

Thus, for a farmer earning less than €350 per month, which was the case for 30% of farmers in 2016, he will automatically receive social benefits and should have a total income of €250 per month.

income is a disincentive for young people to enter the workforce.



around 750€ per month, which is more than 400€ extra per month.

For a part-time cashier (or a shopkeeper in a small rural community), who earns €800 per month, she should automatically receive social benefits, bringing her total income to €1,000 per month.

While they thought they were not entitled to it because they were working, or did not want to ask for it for fear of stigmatization, this automatic and unconditional basic income will be a real financial contribution for these households.

As for the student, he will be able to concentrate on his studies and will no longer have to work to finance them (as is the case for 46% of students). By opening the Basic Income from the age of 18, students will be able to receive an income of approximately €600 per month.



What Basic Income is not: the UI

The President of the Republic announced, on the occasion of the presentation of the poverty plan, the implementation of a "universal income from activity", "which merges the greatest possible number of benefits, and for which the State will be entirely responsible". This income, which would be paid automatically as soon as recipients' incomes "fall below a certain threshold", would be subject to "duties" on the part of recipients, the head of state having declared that it would be accompanied by an "obligation to enrol in a pathway to integration, which prevents the refusal of more than two reasonable offers of employment or activity included in his contract". The contours of this "universal activity income" remain particularly vague, since neither the amount envisaged, nor its implementation modalities, nor the list of aids that would be merged have yet been specified. In addition, the RUA will lose out in many ways compared to the current situation.

Indeed, the Government has asked France Stratégie to look into the creation of a single social allowance with a constant budget. Without any additional expenditure, the report, which has remained confidential, would show that the implementation

of this allocation would lead to a decrease in resources for 3.55 million households, according to an article published in *Le Monde* in August 2018.

Moreover, it would not be like the RSA today, accessible to people under 25 years of age.



A *socialized* autonomy

Both systems are driven by a search for the autonomy of people in a socialized environment. To do this, they call upon support.

The Basic Income is available to individuals but they are also accompanied. The unconditional access to the scheme allows social workers to devote themselves to accompaniment and not to control. All the more so as the basic income, which is available from the age of 18 and decreases according to income, is incompatible with a job-seeking condition such as exists today for the RSA. For example, for students, the objective being precisely that they should be able to concentrate on their studies and not be obliged to work (as is the case for 46% of students, with more than 17% of them believing that this has a negative impact on their results (Cf. Observatoire de la vie étudiante).

The Universal Endowment is itself part of a logic of support in that its activation is associated with a prior interview with a professional in order to allow the beneficiary to test his or her project.

Thus, the two systems allow all people to benefit from the

The same advice and support via the same network of structures and are intended to enrich the socialization of people via these accompaniments and to compensate for some of the shortcomings of a weak social network.

These devices are not about giving money and letting people give themselves away. to get by. Not only are the possible uses of the endowment limited and framed, but above all its rights are associated with rights to be accompanied and advised.



The "magic" money of a society that builds equality

For €5,000 per person at age 18, the universal endowment represents a cost of €4.5 billion per year.

For Basic Income, the IPP report breaks down the overall cost as follows: the automaticity of payment (switch to 100% recourse) without any change in the system is estimated at 2.9 billion euros. The simplification of the RSA and activity bonus system is estimated at 1.5 billion euros. Eligibility for this basic income from the age of 18 would cost 11.8 billion euros annually in additional expenses, for a total cost of 16.2 billion euros annually.

The total annual cost of these two measures would therefore be approximately 21 billion euros.

This sum should be put into perspective for at least two main reasons. First, part of it comes from the fact that Basic Income solves the problem of non-use of entitlements. Thus, sums will be allocated that should already be allocated, i.e. almost 3 billion euros. Second, because the introduction of the Basic Income should be accompanied by a profound revision of certain existing mechanisms. Thus by

For example, student grants, even the highest of which are below the Basic Income level, would replace them. Without envisaging their pure and simple abolition, this system, which represents a public expenditure of more than 2 billion euros annually, would obviously need to be reviewed.

Our society is characterized by a resurgence in the growth of inequality. Inequalities of income, inequalities of wealth, and inequalities between companies, between multinationals that put countries and their tax and social systems in competition with each other, and all the SME-SMIs that are under pressure from these large clients.

This is why we propose to finance these two measures, which aim to equalize the conditions of entry into working life and to secure career paths, through five improvements in the progressivity of our tax system on income, assets and multinationals, some of which are completely tax-exempt:

- **Financement 1** : Une révision de l'héritage et de la taxation des dons



which are currently, on average, affected by a levy of barely 5% and which is moreover very unfairly distributed.

- **Funding II:** A cap on the marital quotient at the same level as the family quotient (i.e. 1,567 euros per year per half share).
- **Funding III:** Creation of a top bracket of income tax on revenues at 50% for revenues greater than or equal to 250,000 Euros.
- **Financing IV:** Non-removal of the housing tax for the richest 20% of households.
- **Financing V:** Corporate tax reform on the basis of the mechanism already proposed twice by the Vallaud-Zucman amendment, establishing a minimum taxation of multinationals where they make their turnover.

1 ●

A progressive inheritance and gift tax, which eliminates all tax loopholes and exempts from taxation the first 300,000 euros received by any person during his or her lifetime.

We propose to fund the Endowment universal by a profound reform of the taxation of the highest estates, those that are not the fruit of a lifetime's work, but those that maintain the rent from generation to generation.

Financing through inheritance tax to organize solidarity between generations. A profoundly reformed tax system that will no longer be based on each donation or inheritance, but on the total sums received by each person throughout his or her life, organizing an intra-generational redistribution.

The assets transmitted by the French amounting to 250 billion euros each year, taking the 4.5 billion euros more needed to finance the endowment, would be equivalent to raising from 5% to 7% the average share of the transmissions levied by the tax.



To achieve this, rather than raising current tax rates, it is proposed to review the logic of estate and gift taxation. Since the creation of progressive duties in 1901, the scale has been applied to the share accruing to each heir or donee without taking into account the patrimony he or she may have received in the past. Thus, €200,000 transmitted by a relative to his or her descendant is taxed at the same rate, whether it is the first time that the latter is transmitting his or her inheritance, or whether he or she has already received several million euros in inheritances or donations during his or her lifetime. Only donations made in the last 15 years by the same person are taken into account.

The present bill aims to break with this blind logic and to take into account, when taxing each transmission, all the patrimony that the heir or donee may have already received, transmitted by any person.

The **€100,000** allowance currently applicable per 15-year period is raised to €300,000 and its scope becomes general: it no longer applies only to transmissions granted to a descendant, but to any transmission received, and is applied only once in a lifetime: once its amount is reached (whether in one large inheritance or in several transmissions of smaller amounts), the other transmissions received will be taxed at the first euro according to a progressive scale.

In addition, in order to prevent high net worth individuals benefiting from specific exemptions from these new rules, it is planned to review three preferential arrangements that are currently applicable:

- The specific levy applicable to life insurance, which includes an additional allowance of 152,500 € and whose scale deviates from the scale progressive of common law, will henceforth apply taking into account the sums already received by the beneficiary under other life insurance contracts ;
- The 75% exemption for transfers of shares in companies known as "Dutheil" (whose rate can be as high as 87.5% in the event of a donation before the age of 70) will be modified to reduce its rate to 50% (the level initially provided for by the Dutheil law in 2003) and to cap it, as in Germany, at 26 million euros of assets transferred, which will enable it to be targeted primarily at small and medium-sized businesses and mid-sized companies ;
- The exemption currently enjoyed by the transmission by inheritance of the usufruct of a property, to the benefit of the heir who previously received the bare ownership by donation, will be abolished in order to put an end to the optimization arrangements to which it gives rise.

Targeted at very high estates, this reform exempts more than 85% of the French population from tax By providing for financing via



a progressive inheritance tax based on the capital received by each person throughout his or her life, this reform organizes an intra-generational redistribution. All young people of the same generation will have been entitled to their endowment. But during their lifetime, depending on the amount of inheritances they will receive, only a small minority will finance the overall amount of this scheme.

2 A cap on the marital quotient at the same level as the family quotient (i.e. 1,567 euros per year per half share).

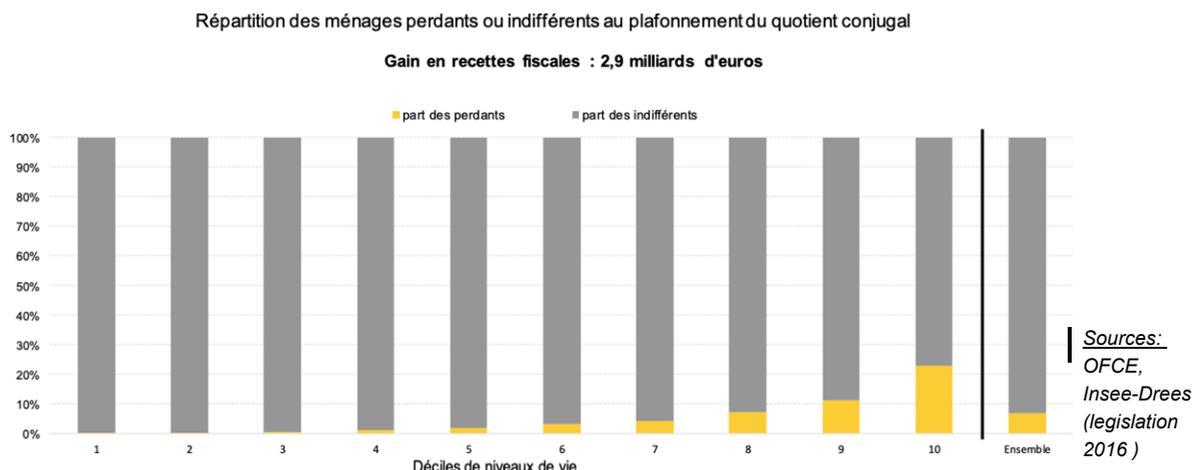
The marital quotient, which has been used since 1945 to calculate the amount of income tax owed by married or PACS couples, has several drawbacks:

- The tax advantage of the marital quotient increases with the couple's income ;
- It can discourage the activity of one of the two people in the couple, most often the woman.

In a November 2019 document, INSEE showed that 7 million households benefited from a reduction in their income tax due to the marital quotient, for an average gain of 1,700 euros. This average gain amounts to 11,300 euros for the 0.5% of the richest households, 16,300 euros for the 0.1% of the richest households and 37,500 euros for the 0.01% of the richest households.

The marital quotient therefore strongly affects the progressiveness of income tax, especially since the tax advantage provided by the marital quotient is not capped, unlike the family quotient (shares allocated for dependents), whose advantage cannot exceed 1,567 euros per year and per half share, i.e. 3,134 euros per share.

The graph below shows the breakdown of the effects of this measure by deciles :



Capping the marital quotient would thus make it possible to reinforce the progressiveness of the tax by making only the wealthiest married or PACS couples contribute. Setting a ceiling identical to that of the family quotient, i.e. 1,567 euros per year per half share, would allow an increase in tax revenues equal to about 3 billion euros according to the French Observatory of Economic Conditions (OFCE). 7% of couples would lose out, i.e. less than one million households, for which taxes would increase by an average of 3,232 euros per year (nearly 5,000 euros per year on average for the richest 10% of tax-paying households).

Beyond the 3 billion euros of additional tax revenue, the advantage of this reform is twofold :

- It spares the 40% of the most modest tax households;
- The richer a married or PACS couple is, the more their taxes will increase.

The table below shows the figures in the graph :

Décile de niveau de vie	1	2	3	4	5	6	7	8	9	10	Ensemble
perte moyenne	ns	ns	ns	ns	-1 049	-1 162	-1 151	-1 670	-1 966	-4 926	-3 232
perte médiane	ns	ns	ns	ns	ns	-824	-670	-1 093	-1 509	-3 024	-1 793
ratio médian gain/revenu disponible en %	ns	ns	ns	ns	ns	-1,8%	-1,4%	-2,2%	-2,6%	-3,3%	-2,6%

Source: Average and median losses and gains in euros per year, per decile of standard of living and median loss/disposable income ratios, OFCE, SciencesPo, 2019



3 Creation of an upper income tax bracket at 50% for income greater than or equal to 250,000 euros.

Today's Le barème de l'impôt sur revenu is made up of 5 installments:

Barème progressif applicable aux revenus de 2020	
Tranches	Taux d'imposition à appliquer sur la tranche correspondante (ou tranche marginale d'imposition)
Jusqu'à 10 064 €	0%
de 10 065 à 25 659 €	11%
de 25 660 à 73 269 €	30%
de 73 269 à 157 806 €	41%
Plus de de 157 807 €	45%

The most recent change to this scale was the reduction of the second bracket rate from 14% to 11% applicable to 2020 income.

In light of the attached table, it can be seen that the progressivity of this scale has weakened considerably over time (decrease in the

number of tranches, decrease in the rate of the last tranche).

The introduction of a new top tier often returns to the public debate. The most recent is the proposal of Laurent Berger to create one income with a rate of 50% for those over bracket 300,000 euros.

We propose an ambitious reform little of this scale, with : more

- A fourth tranche with a rate of 41% for income between 73,369 euros and 124,999 euros ;
- A 5th tranche with a rate of 45% for income between 125,000 euros and 249,999 euros;
- A new tranche with a rate of 50 % for revenues equal to or greater than 250,000 euros.

1.5 billion, concentrated on 200,000 households, mainly in the last decile.

Tableau n°2 : évolution du nombre de tranches et des taux d'IR depuis 1974

Revenus	1974 à 1981	1982 à 1985	1986	1987 à 1992	1993 à 1995	1996 à 1998	1999	2000	2001	2002	2003 à 2005	2006 à 2009	2010	2012 à 2013	2014
1 ^{ère} tranche	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 ^{ème} tranche	5	5	5	5	12	10,5	9,5	8,25	7,5	7,05	6,83	5,5	5,5	5,5	14
3 ^{ème} tranche	10	10	10	9,6	25	24	23	21,75	21	19,74	19,14	14	14	14	30
4 ^{ème} tranche	15	15	15	14,4	35	33	33	31,75	31	29,14	28,26	30	30	30	41
5 ^{ème} tranche	20	20	20	19,2	45	43	43	41,75	41	38,54	37,38	40	41	41	45
6 ^{ème} tranche	25	25	25	24	50	48	48	47,25	46,75	43,94	42,62	-	-	45	-
7 ^{ème} tranche	30	30	30	28,8	56,8	54	54	53,25	52,75	49,58	48,09	-	-	-	-
8 ^{ème} tranche	35	35	35	33,6	-	-	-	-	-	-	-	-	-	-	-
9 ^{ème} tranche	40	40	40	38,4	-	-	-	-	-	-	-	-	-	-	-
10 ^{ème} tranche	45	45	45	43,2	-	-	-	-	-	-	-	-	-	-	-
11 ^{ème} tranche	50	50	50	49	-	-	-	-	-	-	-	-	-	-	-
12 ^{ème} tranche	55	55	55	53,9	-	-	-	-	-	-	-	-	-	-	-
13 ^{ème} tranche	60	60	58	56,8	-	-	-	-	-	-	-	-	-	-	-
14 ^{ème} tranche	-	65	-	-	-	-	-	-	-	-	-	-	-	-	-

Source: Based on data from Piketty (1999) and the Finance Acts for 2000 to 2014.

4 Non-removal of the housing tax for the richest 20% of households.

This year, the 80% of the poorest households will no longer pay housing tax. Starting in 2021, the housing tax will be phased out for the remaining 20% of households, with the final elimination in 2023.

In his report on the first part of PLF 2020, the general budget rapporteur writes that "the cost associated with the exemption of the 20% of taxpayers is estimated at 2.3 billion euros in 2021, 5.1 billion euros in 2022 and 7.8 billion euros from 2023 onwards".

In the penultimate version of their report on the overhaul of local taxation, Dominique Bur and Alain Richard included the table on the following page (removed in the final version of the report). It shows that the abolition of the housing tax is a tax gift of more than 2,000 euros for households taxed at the marginal rate of 45%.

We propose to postpone, sine die, the further abolition of the housing tax.

To circumvent the constitutional risk of maintaining the housing tax for only one fifth of households, this suspension could be transformed into a transformation. It would be sufficient to use the method chosen by the Government at the time of the transformation of the wealth tax into an IFI.

In order to focus the wealth tax on real estate capital alone and to avoid the risk of a tax tie between taxpayers, the Government has not modified the wealth tax. It abolished it and created a new tax, the IFI, which is nothing more than the Wealth Tax with a smaller base.

In the case of the housing tax, it will have to be abolished and replaced by a new local tax with a tax threshold targeting the 20% of the wealthiest households.

Tableau 41 : Analyse des foyers fiscaux « gagnants » de la suppression intégrale de TH par taux marginal d'imposition à l'IR (données 2016)

Taux marginal d'imposition à l'IR (en %)	Nombre de foyers fiscaux « gagnants » en fonction de leur taux marginal	Part du total (en %)	Montant de TH acquitté en 2016 après lissage (en Md€)	Part du total (en %)	Montant moyen de TH acquitté par un foyer dans la tranche (€)
0	275 401	3,68	0,03	0,45	121
14	2 525 120	33,77	1,4	21,21	542
30	4 192 568	56,07	4,5	68,18	1 062
41	408 353	5,46	0,6	9,09	1 518
45	76 252	1,02	0,1	1,52	2 035
Total	7 477 694	100,00	6,6	100,00	1 113

Source : DGFIP ; mission.

Note : L'analyse n'a été conduite que sur les propriétaires-occupants et les locataires de résidences principales. Il est en effet beaucoup plus complexe de « rapprocher » les avis de TH et les déclarations d'IR des propriétaires ou locataires de résidence secondaire en raison de la diversité des situations qui s'attachent à la possession et à l'usage d'une résidence secondaire (indivision, SCI, etc.).

Source: DGFIP; mission.

5

Corporate tax reform on the basis of the

a device already proposed twice by the Vallaud-Zucman amendment, establishing a minimum taxation of multinationals where they make their turnover.

Each company domiciled abroad selling goods or services in France for an amount exceeding 150 million euros (this amount may change in the future) would become subject to corporate income tax, whether or not it has a permanent establishment in France.

Taxable profits would be calculated by multiplying the group's consolidated worldwide profits by the fraction of its worldwide sales made in France.

Chaque année, 40 % des bénéfices des multinationales are artificiellement transférés à tax havens and thus \$600 billion of taxable base is lost to states. In 2016, U.S. companies made more profits in Ireland than in China, Japan, Mexico, Germany and France combined. And out of these staggering profits, they paid the paltry 5.7%.

The European Union, for its part, loses the equivalent of 20% of the amount of its GDP every year through artificial relocation of profits to tax havens.

l'impôt sur les sociétés collecté. For tax France seule, cette optimization purposes aggressive corresponds to a loss of more than 5 billion euros per year.

As for the developing countries, they are deprived of major resources in terms of the official development assistance they receive. According to some NGOs, they lose up to 10 times more in fiscal resources than they receive in public aid.

The race for the lowest tax payer disarms the States and erodes their sovereignty a little more each day. It affects everything, the loyalty of the economy, the purchasing power of households on which the tax burden is shifted, the public services that lack resources, the environment that is never the priority. This weakness of the States deprives them of the necessary means to fight against inequalities through investments in education, health systems and environmental protection. A vicious circle is set in motion, with aggressive fiscal optimization fuelling unsustainable inequalities and compromising the future. It feeds all the frustrations, all the resentments, all the challenges of liberal democracy.

Yet we can act. Numerous and well-documented works are now available from researchers proposing to reform the legal mechanisms in order to bring multinationals back into the common corporate tax law, by recovering the



tax base that escape the States because of aggressive tax optimization practices. In general, they suggest, for greater efficiency, strong cooperation between states to achieve this.

This is why the European Union has made it a priority project, but with no results for the moment: the project of corporate tax reform (CCCTB) designed by the European Commission remains blocked by the European Council since 2011. If European and international cooperation remains a primary objective, it is possible to act without waiting for the entire international community to make up its mind.

This is the meaning of this proposal, written in collaboration with the economist Gabriel Zucman.

As stated above, the proposed scheme aims to change the definition of the taxable base in France.

Each company domiciled abroad selling goods or services in France for an amount exceeding 150 million euros (this amount may change in the future) would become subject to corporate income tax, whether or not it has a permanent establishment in France. Taxable income would be calculated by multiplying the Group's consolidated worldwide profits by the fraction of its worldwide sales made in France.

In doing so, this system aims to give substance to a simple principle: multinationals must pay their taxes where they make their turnover.

This measure proposes to modify the method of calculating the corporate tax base, without changing the rate. Its adoption would amend the General Tax Code so that multinationals would pay corporate income tax in France in proportion to the percentage of their worldwide sales made in the country.

If, for example, a multinational corporation makes 10 billion euros in consolidated profits worldwide, and 10% of its turnover in France, then its corporate tax will be calculated on the basis of 10% of this 10 billion, or 1 billion euros. Even if these profits had been artificially transferred for accounting purposes to countries with zero or very low taxation.

In order to follow the logic of this system and to really fight against tax evasion, an anti-abuse clause is provided for. The tax authorities reserve the right to disregard sales made to tax-exempt or low-tax territories when calculating the proportion of worldwide sales made in France. This measure prevents companies from reporting a disproportionate fraction of their sales to non-group customers located in tax havens.



A general principle can be the following:

- Groups headquartered in France are taxable in France on their worldwide profits (regardless of the fraction of their sales made in France), with a tax credit to cancel all corporate taxes paid to foreign states.
- Groups whose head office is located abroad are taxable in France on their worldwide profits allocated pro rata to sales made in France. Countries where the head offices are domiciled grant tax credits to offset the tax paid in France.

In an interim period allowing for the conduct of negotiations, profits made in France calculated in accordance with the law would remain fully taxed in France if they are higher than those resulting from the application of the proposed new rules. During this period, the proposed new rules would allow, under domestic law, to tax the additional profits currently taxable abroad as and when the renegotiation of the

tax treaties concerned. The purpose of this transitional measure is to avoid double non-taxation while other countries (and tax treaties) adapt.

With this system, France can begin pioneering work to rebalance the balance of power between States and multinationals.

It is a necessary path that does not exhaust the monumental task of the fight against tax optimization and tax fairness, but is resolutely committed to it. It formulates choices that future work will be able to make evolve. With regard to the revenue distribution key, since the reform proposed here applies only in France, the decision was made not to include the wage bill and capital in it, to avoid the risk of encouraging multinationals to relocate to low-tax countries.

The choice made was initially guided by the defense of French interests and its industrial fabric, and therefore to retain a formula based solely on sales. This choice leaves the other countries free to choose a system that takes into account the three factors insofar as it is not necessary for all countries to apply the same formula in order for taxation to work (the U.S. states apply different formulas).

The search for a fair global tax raises the question of developing countries, countries of production that do not have a domestic market likely to offer a significant taxable base. The reform initiated by this proposal is intended to recover the tax base from multinationals that are not subject to the tax system of all the countries in the world.



the tax optimization imposed on them by multinationals.

La poursuite des travaux engagés au plan mondial (comme le projet européen ACCIS, qui envisage la prise en compte, en plus du chiffre d'affaire, de la répartition des actifs et de la masse salariale), comme la renégociation des conventions fiscales dans le cas de la France devront être l'occasion de traiter de l'équité fiscale entre pays de production et pays de consommation, en envisageant par exemple les voies et moyens d'une déduction d'autres impôts et taxes (impôts de production, droits d'exploitation...) de la base de l'impôt sur les sociétés.

S'agissant des groupes intégrés, la ventilation par les ventes change la localisation de leur assiette taxable au profit des pays où résident les clients des sociétés de l'aval. C'est néanmoins un gros progrès par rapport au système actuel dans lequel on laisse de facto à ces groupes le choix du pays où elles souhaitent déclarer leurs profits via l'utilisation des prix de transfert (en pratique, elles choisissent le plus souvent l'Irlande ou les Bermudes).

Cette proposition avantage donc à nouveau la France.

S'agissant de la détermination de la localisation du chiffre d'affaires dans le numérique, il faut partir des relevés de TVA (les publicités vendues par Google à des clients français sont soumises à la TVA en France), et inclure un nombre d'utilisateurs dans le calcul du CA par pays.

Cette réforme peut aussi servir à améliorer les normes comptables qui s'appliquent aux entreprises du numérique et la transparence dans ce secteur.

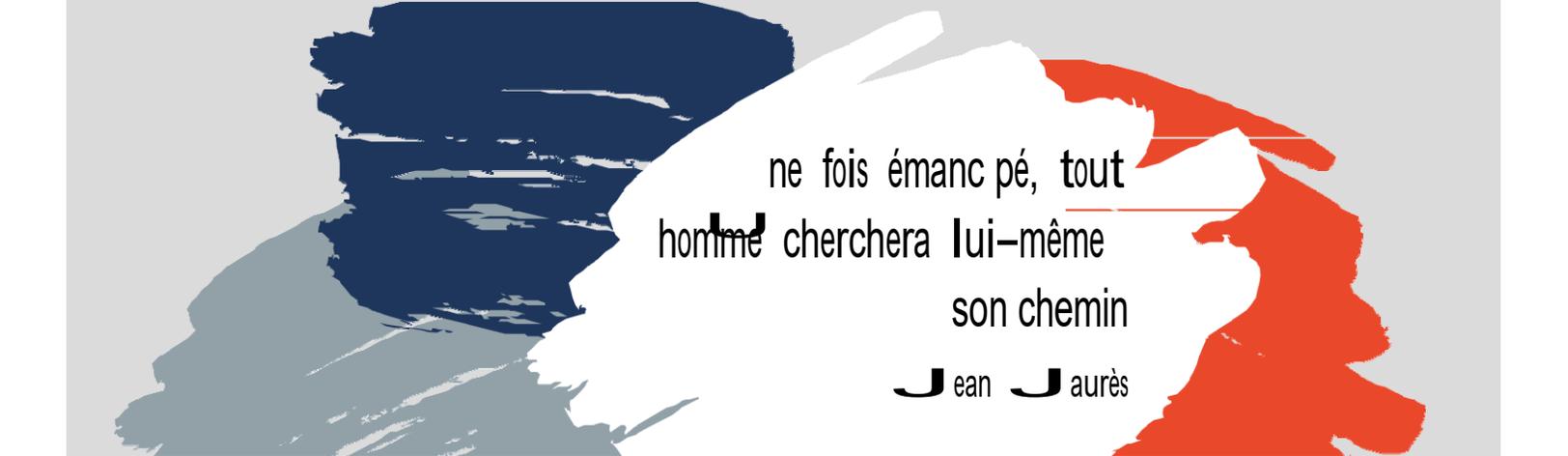
S'agissant des groupes étrangers avec sièges hors de France, il faudra conditionner l'accès au marché français au fait de fournir au fisc une ventilation pays par pays de leurs ventes mondiales, ainsi que le montant des profits mondiaux consolidés. L'information fournie sur le montant des ventes faites en France pourra être vérifiée en utilisant les relevés de TVA.

Les questions de double imposition vont être instrumentalisées par certains lobbys mais en pratique sont d'une importance secondaire par rapport à la double non-imposition actuelle. Un bon exemple : les multinationales américaines aimaient se plaindre du fait que le crédit d'impôt accordé par le fisc américain n'effaçait pas 100 % des impôts étrangers mais en pratique il effaçait largement plus de 90 %...

Cette proposition s'inscrit dans un combat de long terme, qui doit prioritairement conduire à ce que les États retrouvent leurs bases fiscales, condition et expression de leur souveraineté. Ce ne sont pas aux multinationales de faire jouer la concurrence entre les États, mais le cas échéant, aux États de définir des règles qui s'imposent aux acteurs économiques et développer si nécessaire des coopérations et des politiques d'aide au développement entre eux.







Lorsqu'un homme émancipé, tout
homme cherchera lui-même
son chemin

Jean Jaurès

Edito

Au cœur d'une crise sans précédent qui nous conduit à reconsidérer la hiérarchie de nos priorités et de nos valeurs, d'insondables défis nous font face, économiques, écologiques, sociaux et démocratiques... L'avenir nous met à l'épreuve du présent. De la réponse à cette crise dépendra le nouvel ordre politique et social sur la base duquel nous aborderons le jour d'après.

La jeunesse, impatiente, sévère et exigeante, mais jamais résignée, qui tant de fois débordant par les rues pour s'élever contre l'injustice ou défendre le climat, est aujourd'hui en première ligne. Elle est la clef ou le verrou du monde que nous avons à construire et son sort déterminera celui de toute une nation. Lui donner les moyens de son envol plutôt que lui couper les ailes, voilà le choix qui s'offre à nous. C'est donc d'abord à elle que s'adresse le dispositif AILE(S) : donner à la jeunesse les moyens de son émancipation pour préparer l'avenir, guidé par l'idéal d'égalité, l'impératif de justice et l'exigence de solidarité. Donner à chacune et chacun, sans considération de sa naissance, le pouvoir de vivre dignement, de se former, de trouver un emploi, de se loger,

de fonder une famille et de prendre part au grand dessein d'un monde qui change, c'est ce que rend possible cette Aide Individuelle à L'Emancipation (Solidaire) fondée sur l'attribution d'une dotation universelle et un revenu de base inconditionnel.

La jeunesse, disait Pierre Mendès-France, il faut y penser constamment pour construire toujours en fonction du futur, c'est la seule méthode pour être certain de ne jamais sacrifier l'avenir au présent.

En soutenant cette proposition, nous pouvons faire le choix de la solidarité, de l'égalité réelle, d'une jeunesse émancipée et conquérante armée pour affronter l'avenir et en faire un chemin de progrès.

**Boris VALLAUD et
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