

Table 4.40. Korea, tax revenue and % of GDP by level of government and main taxes

	Billion KRW					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	27 140.8	92 935.0	177 718.0	265 385.0	293 570.0	13.4	14.3	13.4	14.5	15.5
1000 Taxes on income, profits and capital gains	11 655.2	35 824.0	75 352.0	134 685.0	155 969.0	5.7	5.5	5.7	7.3	8.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	29.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	866.3	5 866.0	11 288.0	16 946.0	19 920.0	0.4	0.9	0.9	0.9	1.1
5000 Taxes on goods and services	14 377.5	46 812.0	86 629.0	109 365.0	113 251.0	7.1	7.2	6.6	6.0	6.0
6000 Other taxes	212.5	4 433.0	4 449.0	4 389.0	4 430.0	0.1	0.7	0.3	0.2	0.2
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	6 360.9	20 601.0	49 160.0	80 409.0	84 318.0	3.1	3.2	3.7	4.4	4.5
1000 Taxes on income, profits and capital gains	548.3	3 430.0	7 553.0	14 735.0	17 007.0	0.3	0.5	0.6	0.8	0.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	123.5	258.0	714.0	1 376.0	1 492.0	0.1	0.0	0.1	0.1	0.1
4000 Taxes on property	3 522.6	10 980.0	22 228.0	37 460.0	38 891.0	1.7	1.7	1.7	2.0	2.1
5000 Taxes on goods and services	2 120.0	5 459.0	13 140.0	19 700.0	19 844.0	1.0	0.8	1.0	1.1	1.0
6000 Other taxes	46.6	474.0	5 525.0	7 138.0	7 084.0	0.0	0.1	0.4	0.4	0.4
Social Security Funds										
Total tax revenue	3 760.0	22 759.0	69 090.0	119 676.0	128 660.0	1.9	3.5	5.2	6.5	6.8
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	3 760.0	22 759.0	69 090.0	119 676.0	128 660.0	1.9	3.5	5.2	6.5	6.8
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.