

## TAX LEVELS AND TAX STRUCTURES, 1990-2017

**Table 3.6. Social security contributions (2000) as percentage of GDP**

|                                  | 1997 | 2000 | 2007 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|----------------------------------|------|------|------|------|------|------|------|------|------|------|
| Australia <sup>1</sup>           | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | ..   |
| Cook Islands                     | ..   | ..   | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  |
| Fiji                             | ..   | ..   | ..   | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  |
| Indonesia <sup>2</sup>           | ..   | ..   | ..   | ..   | ..   | ..   | ..   | 0.1  | 0.4  | 0.4  |
| Japan <sup>1</sup>               | 9.0  | 9.1  | 10.0 | 10.9 | 11.7 | 11.8 | 12.0 | 12.1 | 12.4 | ..   |
| Kazakhstan                       | ..   | 0.0  | 0.4  | 0.6  | 0.6  | 0.6  | 0.6  | 0.6  | 0.6  | 0.5  |
| Korea <sup>1</sup>               | 2.8  | 3.6  | 5.1  | 5.5  | 6.1  | 6.4  | 6.6  | 6.7  | 6.9  | 6.9  |
| Malaysia                         | 0.0  | 0.3  | 0.3  | 0.2  | 0.2  | 0.2  | 0.2  | 0.2  | 0.3  | 0.3  |
| New Zealand <sup>1</sup>         | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  |
| Papua New Guinea                 | ..   | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  |
| Philippines                      | 1.4  | 2.1  | 1.9  | 1.9  | 2.0  | 2.1  | 2.3  | 2.4  | 2.4  | 2.4  |
| Samoa                            | ..   | ..   | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  |
| Singapore                        | ..   | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  |
| Solomon Islands <sup>3</sup>     | ..   | ..   | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  |
| Thailand                         | ..   | 0.5  | 0.9  | 1.2  | 0.9  | 0.8  | 1.0  | 1.1  | 1.0  | 1.0  |
| Tokelau                          | ..   | ..   | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  |
| Vanuatu                          | ..   | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  |
| Africa (21) average <sup>4</sup> | ..   | 1.3  | 1.4  | 1.6  | 1.6  | 1.7  | 1.6  | 1.7  | 1.7  | ..   |
| LAC average <sup>5</sup>         | 2.5  | 2.7  | 2.9  | 3.3  | 3.5  | 3.6  | 3.6  | 3.8  | 3.7  | 3.9  |
| OECD average <sup>1,6</sup>      | 8.7  | 8.6  | 8.4  | 8.9  | 9.0  | 9.0  | 9.0  | 9.0  | 9.2  | ..   |

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2018), *Revenue Statistics 2018*, [http://dx.doi.org/10.1787/rev\\_stats-2018-en-fr](http://dx.doi.org/10.1787/rev_stats-2018-en-fr).
2. Social security contributions data for Indonesia are only available for 2015 to 2017 and are deemed negligible in earlier years.
3. The social security contributions in the Solomon Islands are null as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.
4. Represents an unweighted average for the 21 African countries included in the publication *Revenue Statistics in Africa 2018*.
5. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2019*.
6. Represents an unweighted average for the 36 OECD member countries included in the publication *Revenue Statistics 2018*.