

**Table 1.1. Summary of key tax revenue ratios in the OECD**

	Tax revenue as % of GDP				Tax revenue as % of total tax revenue in 2015						
	2016p	2015	2014	2000	1100 Taxes on income, individuals (PIT)	1200 Taxes on income, corporates (CIT)	2000 Social security contributions (SSC)	4000 Taxes on property	5111 Value added taxes	Other consumption taxes <sup>6</sup>	All other taxes <sup>7</sup>
<b>OECD - Average<sup>1</sup></b>	<b>34.3</b>	<b>34.0</b>	<b>33.9</b>	<b>33.9</b>	<b>24.4</b>	<b>8.9</b>	<b>25.8</b>	<b>5.8</b>	<b>20.0</b>	<b>12.4</b>	<b>2.7</b>
Australia	..	28.2	27.6	30.4	41.5	15.3	0.0	10.7	13.0	14.5	5.0
Austria	42.7	43.7	43.1	42.4	24.1	5.2	33.6	1.3	17.7	9.6	8.4
Belgium	44.2	44.8	45.0	43.5	28.3	7.4	31.9	7.8	15.0	8.8	0.8
Canada	31.7	32.0	31.2	34.8	36.9	9.9	15.1	11.8	13.2	9.9	3.2
Chile	20.4	20.5	19.6	18.8	9.8	21.0	6.9	4.4	40.8	13.3	3.8
Czech Republic	34.0	33.3	33.1	32.4	10.7	10.8	43.1	1.4	21.7	11.7	0.5
Denmark <sup>2</sup>	45.9	45.9	48.6	46.9	55.2	5.6	0.1	4.1	20.0	11.6	3.4
Estonia	34.7	33.9	32.8	31.1	17.2	6.2	33.4	0.8	27.3	14.5	0.5
Finland	44.1	43.9	43.8	45.8	30.2	4.9	28.9	3.3	20.6	11.8	0.3
France <sup>2</sup>	45.3	45.2	45.3	43.1	18.9	4.6	37.1	9.0	15.3	9.1	6.1
Germany <sup>3</sup>	37.6	37.1	36.8	36.2	26.5	4.7	37.6	2.9	18.8	9.0	0.5
Greece <sup>2</sup>	38.6	36.4	35.9	33.4	15.0	5.9	29.4	8.5	20.1	19.2	1.8
Hungary	39.4	39.0	38.2	38.6	13.7	4.6	32.4	3.3	24.9	18.8	2.2
Iceland	36.4	36.7	38.6	36.2	36.7	6.5	9.8	5.4	22.6	9.7	9.3
Ireland	23.0	23.1	28.5	30.8	31.6	11.3	16.8	6.4	19.7	12.9	1.2
Israel <sup>4</sup>	31.2	31.3	31.1	34.9	19.4	9.5	16.4	10.6	24.9	13.0	6.1
Italy	42.9	43.3	43.5	40.6	26.0	4.7	30.1	6.5	14.2	13.1	5.4
Japan	..	30.7	30.3	25.8	18.9	12.3	39.4	8.2	13.7	7.3	0.3
Korea	26.3	25.2	24.6	21.5	17.2	13.1	26.6	12.4	15.3	12.7	2.7
Latvia	30.2	29.0	28.8	29.1	20.4	5.5	28.7	3.4	26.5	14.8	0.6
Luxembourg	37.1	36.8	37.4	36.9	24.5	11.9	29.0	8.9	17.6	7.9	0.3
Mexico <sup>5</sup>	17.2	16.2	14.2	13.1	20.6	20.1	13.9	2.0	23.9	14.7	4.9
Netherlands	38.8	37.4	37.5	37.2	20.5	7.2	37.8	3.8	17.6	12.0	1.1
New Zealand	32.1	33.0	32.4	32.5	38.1	13.8	0.0	6.1	29.7	8.7	3.6
Norway	38.0	38.3	38.9	41.9	27.9	11.5	27.3	2.9	21.4	9.0	0.0
Poland	33.6	32.4	32.0	32.9	14.4	5.7	38.5	4.2	21.6	14.4	1.3
Portugal	34.4	34.6	34.3	31.1	21.2	9.0	26.1	3.7	24.8	13.6	1.6
Slovak Republic	32.7	32.3	31.2	33.6	9.7	11.5	42.7	1.3	21.3	12.4	1.1
Slovenia	37.0	36.6	36.5	36.6	14.0	4.0	39.7	1.7	22.9	17.1	0.5
Spain <sup>2</sup>	33.5	33.8	33.7	33.2	21.3	7.0	33.8	7.7	19.0	10.7	0.5
Sweden	44.1	43.3	42.6	49.0	29.1	6.9	22.4	2.4	20.9	7.2	11.1
Switzerland	27.8	27.7	27.0	27.4	31.1	10.8	24.6	6.7	12.4	9.3	5.0
Turkey	25.5	25.1	24.6	23.6	14.6	5.7	29.0	4.9	20.6	23.7	1.5
United Kingdom	33.2	32.5	32.2	33.2	27.7	7.5	18.7	12.6	21.2	11.7	0.5
United States	26.0	26.2	25.9	28.2	40.5	8.5	23.7	10.3	0.0	17.0	0.0

.. Not available

1. 2016 provisional average calculated by applying the unweighted average percentage change for 2016 in the 33 countries providing data for that year to the overall average tax to GDP ratio in 2015.
2. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.
3. From 1991 the figures relate to the united Germany.
4. The data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.
5. 2016 provisional: Secretariat estimate, including expected revenues collected by state and local governments.
6. Calculated as 5000 Taxes on goods and services less 5111 Value added taxes.
7. Includes 1300 Unallocable between personal and corporate income tax, 3000 Taxes on payroll and workforce and 6000 Other taxes.