

**Table 3.4. Tax revenue of main headings as % of total tax revenue, 2018**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services <sup>2</sup>	6000 Others	Memorandum item: supranational revenues
Australia	60.2	0.0	4.8	9.5	25.5	0.0	..
Austria	29.3	34.8	6.4	1.3	27.7	0.5	0.4
Belgium <sup>1</sup>	36.8	30.2	0.0	7.8	25.2	0.0	0.9
Canada	48.8	14.0	2.0	11.6	23.5	0.1	..
Chile	35.8	6.9	0.0	5.2	53.3	-1.1	..
Colombia	33.7	9.6	1.8	8.0	42.8	4.2	..
Czech Republic	22.6	43.8	0.0	1.3	32.3	0.0	0.4
Denmark <sup>1</sup>	62.2	0.1	0.6	4.1	32.9	0.0	0.3
Estonia	22.6	34.9	0.0	0.7	41.8	0.0	0.6
Finland	34.8	27.9	0.0	3.4	33.8	0.0	0.2
France <sup>1</sup>	25.1	34.9	3.3	9.0	26.6	1.1	0.4
Germany	32.8	37.7	0.0	2.7	26.8	0.0	0.5
Greece	22.9	29.9	0.0	7.7	39.5	0.0	0.5
Hungary	18.2	31.6	2.6	2.6	44.7	0.2	0.4
Iceland	49.3	9.5	0.8	5.5	33.3	1.6	..
Ireland	45.3	17.3	0.8	5.8	30.8	0.0	0.6
Israel	32.8	16.8	3.8	10.3	36.3	0.0	..
Italy	31.0	31.0	0.0	6.1	28.7	3.2	0.5
Japan	31.9	40.2	0.0	8.1	19.5	0.3	..
Korea	34.1	25.4	0.3	11.6	26.3	2.3	..
Latvia	22.6	29.3	0.0	3.0	45.1	0.0	0.7
Lithuania <sup>1</sup>	18.5	42.1	0.0	1.0	38.4	0.0	0.9
Luxembourg <sup>1</sup>	39.4	27.1	0.0	9.7	23.7	0.1	0.6
Mexico	44.0	13.4	2.5	2.0	36.4	1.7	..
Netherlands	29.6	36.0	0.0	4.0	30.1	0.3	1.1
New Zealand	56.3	0.0	0.0	5.8	37.9	0.0	..
Norway	41.7	25.5	0.1	3.1	29.5	0.0	..
Poland	21.1	37.2	0.6	3.7	37.2	0.1	0.5
Portugal	28.3	26.9	0.0	4.0	39.8	1.0	0.5
Slovak Republic	20.7	43.0	0.0	1.2	35.0	0.0	0.5
Slovenia	19.5	41.4	0.1	1.6	37.4	0.0	0.4
Spain	29.3	33.9	0.0	7.3	29.5	0.0	0.6
Sweden	35.9	21.8	11.6	2.2	28.1	0.1	0.6
Switzerland <sup>1</sup>	47.7	23.6	0.0	7.3	20.8	0.5	..
Turkey	24.1	29.9	0.0	4.3	40.5	1.1	..
United Kingdom	35.3	19.1	0.4	12.5	32.6	0.0	0.5
United States	45.2	24.9	0.0	12.3	17.6	0.0	..
<i>Unweighted average</i>							
<b>OECD Average</b>	<b>34.3</b>	<b>25.7</b>	<b>1.2</b>	<b>5.6</b>	<b>32.7</b>	<b>0.5</b>	<b>0.6</b>

.. Not available

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.
2. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.