

Table 3.15. Tax revenues of sub-sectors of general government as % of GDP

	Supranational			Central government			State or Regional government			Local government			Social Security Funds		
	1975	1995	2018	1975	1995	2018	1975	1995	2018	1975	1995	2018	1975	1995	2018
Federal countries															
Australia	..	..	..	20.3	21.9	23.3	4.0	5.4	4.4	1.1	1.0	1.0	0.0	0.0	0.0
Austria	..	0.2	0.2	18.8	26.7	27.8	3.9	0.7	0.7	4.5	1.7	1.3	9.2	12.0	12.3
Belgium ¹	0.6	0.4	0.4	25.4	25.8	23.1	..	0.8	4.5	1.7	2.0	2.0	11.2	13.8	13.9
Canada	..	..	..	14.8	13.5	13.8	10.1	12.8	13.1	3.1	3.4	3.3	3.1	4.8	3.0
Germany	0.4	0.2	0.2	11.5	11.4	11.4	7.6	7.9	9.1	3.1	2.7	3.3	11.7	14.1	14.5
Mexico	..	..	..	..	7.5	13.1	..	0.3	0.7	..	0.2	0.3	..	2.2	2.2
Switzerland ¹	..	..	..	6.9	8.0	10.1	6.1	6.2	7.0	4.6	4.5	4.3	4.9	6.8	6.6
United States	..	..	..	11.2	11.0	9.6	4.8	5.3	5.0	3.6	3.5	3.7	5.0	6.7	6.1
<i>Unweighted average</i>	0.5	0.3	0.3	15.6	15.7	16.5	6.1	4.9	5.6	3.1	2.4	2.4	6.5	7.6	7.3
Regional countries															
Colombia ²	..	..	..	..	10.1	14.1	..	0.9	1.0	..	1.4	2.4	..	3.6	1.8
Spain ²	..	0.2	0.2	8.6	16.0	14.4	..	1.6	5.3	0.8	2.7	3.2	8.5	10.8	11.4
Unitary countries															
Chile	..	..	..	..	16.5	18.2	..	..	..	..	1.2	1.7	..	0.7	1.2
Czech Republic	..	0.0	0.2	..	19.9	19.1	..	..	..	..	0.3	0.4	..	14.3	15.3
Denmark ¹	0.4	0.2	0.1	25.4	31.7	32.2	..	..	..	11.0	14.6	12.0	0.0	0.0	0.0
Estonia	..	0.0	0.2	..	29.6	27.0	..	..	..	..	0.3	0.3	..	5.2	5.4
Finland	..	0.2	0.1	20.3	20.7	20.8	..	..	..	8.5	9.9	9.6	7.4	13.7	11.8
France ¹	0.2	0.3	0.2	17.9	18.0	15.4	..	..	..	2.6	4.7	6.2	14.2	19.5	24.1
Greece	..	0.2	0.2	12.5	18.8	26.2	..	..	..	0.6	0.6	0.9	5.5	8.8	11.7
Hungary	..	0.0	0.1	..	26.0	23.1	..	..	..	..	1.0	2.2	..	13.7	12.0
Iceland	..	..	..	24.0	24.3	27.0	..	..	..	5.5	6.4	10.3	0.0	0.0	0.0
Ireland	0.6	0.5	0.1	21.6	26.4	18.8	..	..	..	2.0	0.8	0.5	3.6	4.0	3.3
Israel	..	..	..	..	28.1	23.3	..	..	..	..	2.3	2.4	..	4.9	5.2
Italy	..	0.1	0.2	13.0	24.1	23.8	..	..	..	0.2	2.1	4.9	11.2	12.1	13.0
Japan	..	..	..	9.2	10.6	11.7	..	..	..	5.1	6.5	7.4	5.8	8.7	12.9
Korea	..	..	..	12.9	12.9	15.5	..	..	..	1.5	3.5	4.5	0.1	2.3	6.8
Latvia	..	0.0	0.2	..	13.0	16.5	..	..	..	..	5.8	5.7	..	11.0	8.9
Lithuania ¹	..	0.0	0.3	..	19.8	16.9	..	..	..	..	0.6	0.4	..	7.2	12.7
Luxembourg ¹	0.2	0.2	0.3	20.0	23.1	27.2	..	..	..	2.1	2.3	1.8	9.1	9.3	10.5
Netherlands	0.6	0.5	0.4	22.2	20.9	23.1	..	..	..	0.4	1.2	1.4	14.5	14.7	14.0
New Zealand	..	..	..	27.7	33.7	30.7	..	..	..	2.3	1.9	2.2	0.0	0.0	0.0
Norway	..	..	..	19.7	22.7	33.5	..	..	..	8.7	7.9	6.1	10.5	8.8	0.0
Poland	..	0.0	0.2	..	22.4	17.4	..	..	..	..	3.1	4.5	..	11.1	13.1
Portugal	..	0.2	0.2	12.3	21.2	23.3	..	..	..	0.0	1.6	2.5	6.5	6.3	8.9
Slovak Republic	..	0.0	0.2	..	24.7	19.2	..	..	..	..	0.5	0.6	..	14.2	14.3
Slovenia	..	0.0	0.1	..	19.8	18.6	..	..	..	..	2.4	3.4	..	17.0	15.3
Sweden	..	0.3	0.3	19.7	21.2	22.9	..	..	..	11.2	13.9	15.4	7.5	9.8	5.3
Turkey	..	..	..	..	12.3	14.5	..	..	..	..	2.1	2.3	..	2.0	7.2
United Kingdom	0.3	0.3	0.2	24.1	22.7	24.8	..	..	..	3.8	1.1	1.7	6.0	5.2	6.3
<i>Unweighted average</i>	0.4	0.2	0.2	18.9	21.7	21.9	..	..	..	4.1	3.6	4.1	6.4	8.3	8.9

.. Not available

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.

2. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.