

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	2019	1975	1995	2019	1975	1995	2019	1975	1995	2019	1975	1995	2019
Federal countries															
Australia	..	..	..	20.3	21.9	22.4	4.0	5.4	4.3	1.1	1.0	1.0	0.0	0.0	0.0
Austria	..	0.2	0.2	18.8	26.7	27.6	3.9	0.7	0.9	4.5	1.7	1.3	9.2	12.0	12.5
Belgium ¹	0.6	0.4	0.4	25.4	25.8	21.7	..	0.8	4.5	1.7	2.0	2.1	11.2	13.8	14.0
Canada	..	..	..	14.8	13.5	14.1	10.1	12.8	13.4	3.1	3.4	3.3	3.1	4.8	3.0
Germany	0.4	0.2	0.2	11.5	11.4	11.3	7.6	7.9	9.2	3.1	2.7	3.3	11.7	14.1	14.6
Mexico	..	..	..	..	7.5	13.1	..	0.3	0.7	..	0.2	0.3	..	2.2	2.3
Switzerland ¹	..	..	..	6.7	7.9	9.8	5.9	6.0	6.8	4.4	4.4	4.3	4.8	6.7	6.5
United States	..	..	..	11.2	11.0	10.0	4.8	5.3	5.2	3.6	3.5	3.7	5.0	6.7	6.1
<i>Unweighted average</i>	0.5	0.3	0.3	15.5	15.7	16.3	6.0	4.9	5.6	3.1	2.4	2.4	6.4	7.5	7.4
Regional countries															
Colombia ²	..	..	..	..	10.1	14.4	..	0.9	1.0	..	1.4	2.5	..	3.6	1.9
Spain ²	..	0.2	0.2	8.6	16.0	14.0	..	1.6	5.4	0.8	2.7	3.2	8.5	10.8	12.0
Unitary countries															
Chile	..	..	..	..	16.5	17.9	..	..	..	..	1.2	1.7	..	0.7	1.3
Costa Rica	..	..	..	..	12.4	13.6	..	..	..	..	0.3	0.7	..	6.2	9.2
Czech Republic	..	..	0.2	..	19.9	18.9	..	..	..	..	0.3	0.3	..	14.3	15.4
Denmark ¹	0.4	0.2	0.1	25.6	31.7	34.5	..	..	..	11.0	14.6	12.0	0.0	0.0	0.0
Estonia	..	..	0.2	..	29.5	27.5	..	..	..	..	0.3	0.3	..	5.2	5.6
Finland	..	0.2	0.2	20.3	20.7	20.6	..	..	..	8.5	9.9	9.6	7.4	13.7	11.8
France ¹	0.2	0.3	0.2	17.9	18.0	14.6	..	..	..	2.6	4.7	6.1	14.2	19.4	24.0
Greece	..	0.2	0.2	12.5	18.8	26.1	..	..	..	0.6	0.6	1.0	5.5	8.8	12.2
Hungary	..	..	0.1	..	26.0	22.9	..	..	..	..	1.0	2.1	..	13.7	11.4
Iceland	..	..	..	24.0	24.3	25.0	..	..	..	5.5	6.4	9.9	0.0	0.0	0.0
Ireland	0.6	0.5	0.1	21.6	26.4	18.1	..	..	..	2.0	0.8	0.4	3.6	4.0	3.3
Israel	..	..	..	..	28.1	22.6	..	..	..	..	2.2	2.4	..	4.9	5.2
Italy	..	0.1	0.2	13.0	24.1	24.2	..	..	..	0.2	2.1	4.8	11.2	12.1	13.3
Japan	..	..	..	9.0	10.5	11.1	..	..	..	5.1	6.4	7.4	5.7	8.5	12.9
Korea	..	..	..	13.2	13.0	15.3	..	..	..	1.5	3.5	4.7	0.1	2.3	7.3
Latvia	..	..	0.2	..	12.9	15.8	..	..	..	..	5.8	6.0	..	11.0	9.3
Lithuania ¹	..	..	0.3	..	19.8	20.0	..	..	..	..	0.6	0.3	..	7.2	9.6
Luxembourg ¹	0.2	0.2	0.3	20.0	23.1	26.3	..	..	..	2.1	2.3	1.9	9.1	9.3	10.5
Netherlands	0.6	0.5	0.4	22.2	20.9	24.0	..	..	..	0.4	1.2	1.3	14.5	14.7	13.4
New Zealand	..	..	..	27.7	33.7	29.3	..	..	..	2.3	1.9	2.2	0.0	0.0	0.0
Norway	..	..	..	19.7	22.7	33.7	..	..	..	8.7	7.9	6.2	10.5	8.8	0.0
Poland ¹	..	..	0.2	..	22.4	17.3	..	..	..	..	3.1	4.4	..	11.1	13.2
Portugal	..	0.2	0.2	12.3	21.2	22.7	..	..	..	0.0	1.6	2.5	6.5	6.3	9.2
Slovak Republic	..	..	0.2	..	24.7	19.2	..	..	..	..	0.5	0.6	..	14.2	14.6
Slovenia	..	..	0.1	..	19.8	18.2	..	..	..	..	2.4	3.3	..	17.0	15.5
Sweden	..	0.2	0.1	19.7	21.1	22.2	..	..	..	11.2	13.9	15.2	7.5	9.8	5.3
Turkey	..	..	..	..	12.3	13.7	..	..	..	..	2.1	2.1	..	2.0	7.2
United Kingdom	0.3	0.3	0.2	24.1	22.7	24.4	..	..	..	3.8	1.1	1.7	6.0	5.2	6.5
<i>Unweighted average</i>	0.4	0.3	0.2	18.9	21.3	21.4	..	..	..	4.1	3.5	4.0	6.4	8.2	8.8

.. Not available

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, Luxembourg and Poland, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.
2. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.