

**Table 3.11. Taxes on payroll and workforce (3000) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2018	2019	1990	2000	2010	2018	2019
Australia	1.7	1.4	1.3	1.4	1.3	6.1	4.5	5.2	4.8	4.7
Austria	2.4	2.7	2.8	2.7	2.7	6.0	6.4	6.9	6.4	6.4
Belgium <sup>1</sup>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Canada	0.8	0.7	0.6	0.7	0.7	2.3	2.1	2.1	2.0	2.2
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.7	0.7	0.4	0.3	0.0	4.2	4.1	1.8	1.7
Costa Rica	1.4	1.3	1.3	1.4	1.4	6.4	6.3	5.9	6.0	5.9
Czech Republic	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Denmark <sup>1</sup>	0.3	0.2	0.2	0.3	0.3	0.7	0.4	0.5	0.6	0.6
Estonia	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Finland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France <sup>1</sup>	0.8	1.0	1.3	1.5	1.8	1.9	2.3	3.2	3.3	4.0
Germany	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greece	0.2	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0
Hungary	..	1.4	0.4	0.9	1.0	..	3.6	1.1	2.6	2.9
Iceland	1.1	0.0	0.2	0.3	0.3	3.5	0.1	0.5	0.8	0.9
Ireland	0.4	0.0	0.2	0.2	0.2	1.3	0.0	0.7	0.8	1.0
Israel	..	1.3	1.2	1.2	1.1	..	3.6	3.8	3.8	3.8
Italy	0.1	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0
Japan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea	0.1	0.0	0.1	0.1	0.1	0.4	0.2	0.2	0.3	0.3
Latvia	..	0.0	0.0	0.0	0.0	..	0.0	0.1	0.0	0.0
Lithuania <sup>1</sup>	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Luxembourg <sup>1</sup>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico	0.2	0.2	0.3	0.4	0.4	1.8	1.5	2.2	2.5	2.5
Netherlands	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.1	0.1
Poland <sup>1</sup>	..	0.2	0.3	0.2	0.3	..	0.7	0.8	0.6	0.7
Portugal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovak Republic	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Slovenia	..	1.5	0.1	0.0	0.0	..	4.1	0.2	0.1	0.1
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sweden	1.2	2.1	3.0	5.1	5.3	2.5	4.2	7.0	11.6	12.4
Switzerland <sup>1</sup>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Turkey	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
United Kingdom	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.4	0.4
United States	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
<i>Unweighted average</i>										
OECD Average	0.4	0.4	0.4	0.4	0.5	1.2	1.2	1.2	1.3	1.3

.. Not available

Note: Full time series can be accessed at <http://oe.cd/full-time-series>.

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.