

**Table 3.8. Taxes on personal income (1100) as % of GDP and as % of total tax revenue**

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	12.1	11.5	9.8	11.5	11.8	43.0	37.7	38.6	40.3	41.1
Austria	8.2	9.3	9.2	9.1	9.4	21.0	22.0	22.4	21.7	22.2
Belgium <sup>1</sup>	13.3	13.8	12.1	11.9	11.9	32.0	31.4	28.2	27.2	27.0
Canada	14.3	12.8	10.9	11.9	12.0	40.8	36.8	35.0	35.9	36.2
Chile	0.9	1.4	1.3	1.9	1.4	5.6	7.6	6.8	9.7	6.7
Colombia	0.2	0.8	1.0	1.1	1.2	1.8	4.9	5.3	5.9	6.4
Czech Republic	..	4.2	3.3	4.0	4.3	..	12.9	10.2	11.5	12.2
Denmark <sup>1</sup>	24.0	24.7	23.3	24.4	24.1	54.1	52.7	52.0	53.2	54.4
Estonia	..	6.8	5.2	5.6	5.4	..	22.0	15.9	17.3	16.5
Finland	14.9	14.0	12.0	12.5	12.2	34.7	30.6	29.5	29.2	28.9
France <sup>1</sup>	4.4	7.8	7.2	8.6	9.4	10.7	17.9	17.0	18.6	20.5
Germany	9.6	9.2	8.6	10.3	10.5	27.6	25.3	24.1	27.2	27.2
Greece	3.6	4.3	4.0	6.2	6.3	14.1	13.0	12.4	16.1	16.1
Hungary	..	7.2	6.5	5.4	5.5	..	18.6	17.4	14.1	14.6
Iceland	8.2	12.5	11.8	14.3	14.8	26.9	34.8	36.5	38.1	39.7
Ireland	10.7	9.8	8.7	7.2	7.1	33.1	31.9	31.6	31.6	31.2
Israel	..	10.1	5.5	6.7	6.4	..	29.1	18.0	20.7	20.6
Italy	9.5	10.1	11.2	10.8	10.7	26.3	24.8	26.9	25.7	25.6
Japan	7.8	5.4	4.9	5.9	6.1	27.8	21.1	18.6	18.8	19.1
Korea	3.7	3.1	3.2	4.5	4.9	20.0	14.6	14.2	17.9	18.4
Latvia	..	5.5	6.2	6.6	6.0	..	18.8	21.6	21.1	19.2
Lithuania <sup>1</sup>	..	7.6	3.6	3.8	4.1	..	24.8	12.7	13.0	13.5
Luxembourg <sup>1</sup>	8.1	6.8	7.9	8.9	9.3	24.1	18.5	20.9	23.7	23.5
Mexico	..	..	2.3	3.4	3.4	..	..	18.3	21.4	21.2
Netherlands	9.8	5.6	7.7	8.3	8.0	24.7	15.1	21.5	21.6	20.5
New Zealand	17.4	14.0	11.4	11.9	12.3	48.0	43.1	37.7	37.8	37.5
Norway	10.5	10.1	9.9	10.3	10.0	26.2	24.2	23.7	26.5	25.3
Poland	..	4.3	4.4	5.0	5.3	..	13.2	13.9	14.6	15.1
Portugal	4.2	5.4	5.4	6.4	6.5	15.9	17.4	17.6	18.9	18.7
Slovak Republic	..	3.3	2.6	3.4	3.6	..	9.9	9.3	9.9	10.5
Slovenia	..	5.5	5.6	5.1	5.3	..	14.6	14.7	13.7	14.3
Spain	6.9	6.4	6.9	7.4	7.7	21.7	19.3	22.1	21.8	22.2
Sweden	18.8	16.3	12.1	13.3	12.9	38.4	33.4	28.0	30.1	29.4
Switzerland <sup>1</sup>	7.7	8.2	8.4	8.6	8.6	32.5	29.6	31.7	30.2	30.7
Turkey	3.9	5.2	3.5	3.6	3.7	26.8	22.2	14.0	14.5	15.4
United Kingdom	9.7	9.5	9.2	9.0	9.0	29.4	29.0	28.6	27.3	27.3
United States	9.8	11.9	8.2	10.4	10.0	37.7	42.2	34.8	39.0	41.1
<i>Unweighted average</i>										
<b>OECD Average</b>	<b>9.3</b>	<b>8.5</b>	<b>7.4</b>	<b>8.1</b>	<b>8.1</b>	<b>27.6</b>	<b>24.0</b>	<b>22.5</b>	<b>23.4</b>	<b>23.5</b>

.. Not available

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

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.