

## TOTAL TAX REVENUE

Total tax revenue as a percentage of GDP indicates the share of a country's output that is collected by the government through taxes. It can be regarded as one measure of the degree to which the government controls the economy's resources.

### Definition

Taxes are defined as compulsory, unrequited payments to general government. They are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. Data on total tax revenue refer to the revenues collected from taxes on income and profits, social security contributions, taxes levied on goods and services, payroll taxes, taxes on the ownership and transfer of property, and other taxes.

Taxes on incomes and profits cover taxes levied on the net income or profits (gross income minus allowable tax reliefs) of individuals and enterprises. They also cover taxes levied on the capital gains of individuals and enterprises, and gains from gambling.

Taxes on goods and services cover all taxes levied on the production, extraction, sale, transfer, leasing or delivery of goods, and the rendering of services, or on the use of goods or permission to use goods or to perform activities. They consist mainly of value added and sales taxes. Note that the sum of taxes on goods and services and taxes on income and profits is less than the figure for total tax revenues.

### Overview

The tax burden continued to rise in OECD countries in 2014, increasing by 0.2 percentage points to an average 34.4% of GDP. The increase is calculated by applying the unweighted average percentage change for 2014 in the 30 countries providing data for that year to the overall average tax to GDP ratio in 2013. The rate of increase was lower than in 2013 and 2012 when the average tax burdens were 34.2% and 33.8%. Of those 30 countries, the total tax revenues as a percentage of GDP rose in 16 and fell in 14 compared with 2013.

The 2014 tax burden is the highest ever recorded OECD average tax to GDP ratio since the OECD began compiling this measure in 1965. Historically, the tax burden reached its previous peak of 34.2% of GDP in the year 2000. It then fell back slightly between 2001 and 2004 but rose again between 2005 and 2007 to an average of 34.1%. During the financial crisis, the OECD tax burden declined sharply to 32.7% in 2009 (a fall of 1.4 percentage points) before rising over the next 5 years to 34.4% in 2014 (an increase of 1.7 percentage points).

### Comparability

The tax revenue data are collected in a way that makes them as internationally comparable as possible. Country representatives have agreed on the definitions of each type of tax and how they should be measured in all OECD countries, and they are then responsible for submitting data to the OECD that conform to these rules.

### Sources

- OECD (2015), *Revenue Statistics*, OECD Publishing.

### Further information

#### Analytical publications

- OECD (2014), *Consumption Tax Trends*, OECD Publishing.
- OECD (2013), *Global Forum on Transparency and Exchange of Information for Tax Purposes*, OECD Publishing.
- OECD (2011), *OECD Tax Policy Studies*, OECD Publishing.

#### Statistical publications

- OECD (2015), *Taxing Wages*, OECD Publishing.

#### Methodological publications

- OECD and Council of Europe (France) (2011), *The Multilateral Convention on Mutual Administrative Assistance in Tax Matters*, OECD Publishing.
- OECD (2010), *Model Tax Convention on Income and on Capital: Condensed Version*, OECD Publishing.

#### Online databases

- OECD Tax Statistics.

#### Websites

- Global Forum on Transparency and Exchange of Information for Tax Purposes, [www.oecd.org/tax/transparency](http://www.oecd.org/tax/transparency).



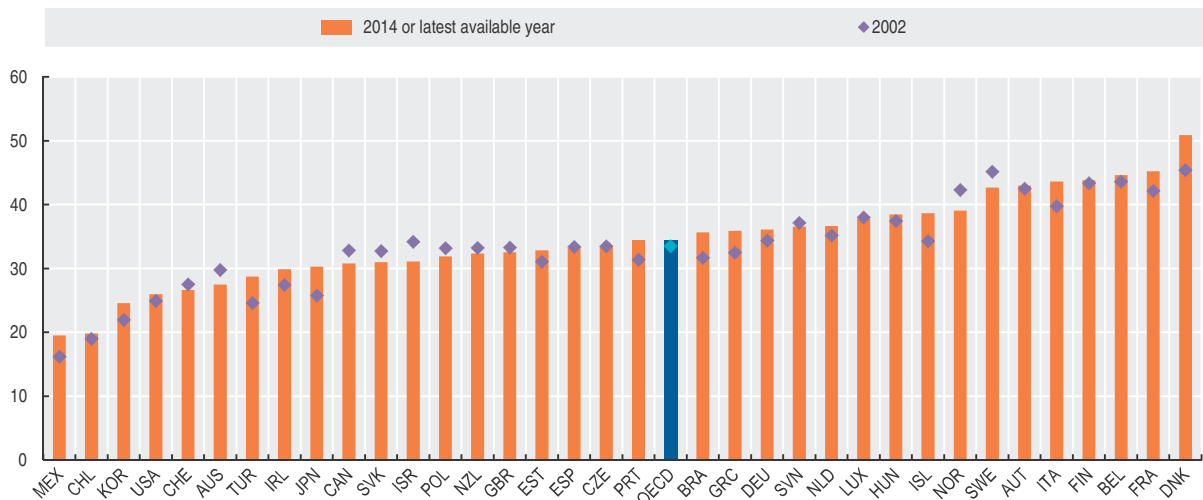
TOTAL TAX REVENUE

**Total tax revenue**  
As a percentage of GDP

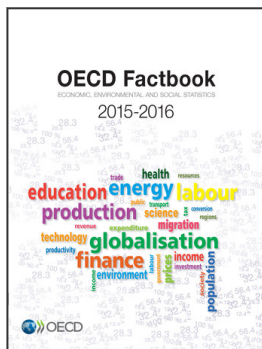
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Australia	29.8	29.9	30.3	29.9	29.5	29.7	27.0	25.8	25.6	26.3	27.3	27.5	..
Austria	42.5	42.3	41.8	40.9	40.4	40.5	41.4	41.0	40.8	41.0	41.7	42.5	43.0
Belgium	43.6	43.1	43.2	43.1	42.8	42.6	43.0	42.1	42.4	43.0	44.0	44.7	44.7
Canada	32.8	32.7	32.5	32.3	32.6	32.3	31.5	31.4	30.4	30.2	30.7	30.5	30.8
Chile	19.0	18.7	19.1	20.7	22.0	22.8	21.4	17.2	19.5	21.2	21.5	20.0	19.8
Czech Republic	33.5	34.4	34.7	34.5	34.1	34.3	33.5	32.4	32.5	33.4	33.8	34.3	33.5
Denmark	45.4	45.6	46.4	48.0	46.4	46.4	44.9	45.2	45.3	45.4	46.4	47.6	50.9
Estonia	31.1	30.8	31.1	29.9	30.4	31.1	31.3	34.9	33.2	31.9	32.1	31.8	32.9
Finland	43.3	42.4	41.8	42.1	42.2	41.5	41.2	40.9	40.8	42.0	42.7	43.7	43.9
France	42.1	42.0	42.2	42.8	43.1	42.4	42.2	41.3	41.6	42.9	44.1	45.0	45.2
Germany	34.4	34.6	33.9	33.9	34.5	34.9	35.4	36.1	35.0	35.7	36.4	36.5	36.1
Greece	32.5	31.0	30.0	31.2	30.3	31.2	31.0	30.8	32.0	33.5	34.5	34.4	35.9
Hungary	37.4	37.4	37.2	36.8	36.7	39.6	39.5	39.0	37.3	36.5	38.6	38.4	38.5
Iceland	34.3	35.6	36.6	39.4	40.4	38.7	35.1	32.0	33.3	34.4	35.2	35.9	38.7
Ireland	27.4	28.3	29.1	29.2	31.0	30.4	28.6	27.6	27.5	27.4	27.9	29.0	29.9
Israel	34.2	33.5	33.5	33.8	34.4	34.3	31.9	29.7	30.4	30.8	29.7	30.6	31.1
Italy	39.7	40.1	39.3	39.1	40.6	41.7	41.6	42.1	41.8	41.9	43.9	43.9	43.6
Japan	25.8	25.3	26.1	27.3	28.1	28.5	28.5	27.0	27.6	28.6	29.4	30.3	..
Korea	22.0	22.7	22.0	22.5	23.6	24.8	24.6	23.8	23.4	24.2	24.8	24.3	24.6
Luxembourg	38.0	38.1	37.0	38.3	36.3	36.6	37.2	39.0	38.1	37.9	38.8	38.4	37.8
Mexico	16.2	17.1	16.8	17.7	17.9	17.6	20.7	17.2	18.5	19.5	19.5	19.7	19.5
Netherlands	35.2	34.6	34.8	36.1	36.4	36.1	36.5	35.4	36.2	35.9	36.1	36.7	..
New Zealand	33.2	33.1	34.1	36.0	35.4	34.0	33.3	30.5	30.6	30.9	32.4	31.4	32.4
Norway	42.3	41.6	42.3	42.6	42.8	42.1	41.5	41.2	41.9	42.0	41.5	40.5	39.1
Poland	33.2	32.6	32.2	33.3	33.9	34.8	34.5	31.5	31.4	32.0	32.3	31.9	..
Portugal	31.4	31.5	30.3	30.9	31.5	32.0	31.9	30.0	30.6	32.5	32.0	34.5	34.4
Slovak Republic	32.7	32.4	31.4	31.2	29.3	29.2	29.1	28.9	28.1	28.7	28.5	30.4	31.0
Slovenia	37.2	37.3	37.4	38.0	37.6	37.1	36.4	36.2	36.9	36.5	36.8	36.8	36.6
Spain	33.4	33.3	34.3	35.3	36.1	36.5	32.3	29.8	29.9	31.3	32.1	32.7	33.2
Sweden	45.2	45.5	45.6	46.6	46.0	45.0	44.0	44.1	43.2	42.5	42.6	42.8	42.7
Switzerland	27.5	26.8	26.5	26.5	26.4	26.1	26.7	27.1	26.5	27.0	26.9	26.9	26.6
Turkey	24.6	25.9	24.1	24.3	24.5	24.1	24.2	24.6	26.2	27.8	27.6	29.3	28.7
United Kingdom	33.3	32.9	33.4	33.8	34.4	34.1	34.0	32.3	32.8	33.6	33.0	32.9	32.6
United States	24.9	24.4	24.6	25.9	26.6	26.7	25.2	23.0	23.2	23.6	24.1	25.4	26.0
EU 28	..	..	..	..	..	..	..	..	..	..	..	..	..
OECD	33.5	33.5	33.4	33.9	34.1	34.1	33.6	32.7	32.8	33.3	33.8	34.2	34.4
Brazil	31.7	31.2	32.1	33.1	33.1	33.4	33.8	33.1	33.2	35.0	35.6	35.7	..
China	..	..	..	..	..	..	..	..	..	..	..	..	..
India	..	..	..	..	..	..	..	..	..	..	..	..	..
Indonesia	..	..	..	..	..	..	..	..	..	..	..	..	..
Russian Federation	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	..	..	..	..	..	..	..	..	..	..	..	..	..

1 2 <http://dx.doi.org/10.1787/88893336702>

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1 2 <http://dx.doi.org/10.1787/88893335636>



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