

## 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. The data on total tax revenue shown here 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.

### 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.

### Overview

The tax burden continued to rise in OECD countries in 2012, increasing by 0.5 percentage points to an average 34.6% of GDP. The increase is calculated by applying the unweighted average percentage change for 2012 in the 30 countries providing data for that year to the overall average tax to GDP ratio in 2011. The rate of increase was higher than in 2011 and 2010 when the average tax burdens were 34.1% and 33.8%. Of those 30 countries, the total tax revenues as a percentage of GDP rose in 21 and fell in 9 compared with 2011. However in most cases, changes in the total tax to GDP ratio for countries were very small.

The slow upward trend in this ratio recorded in almost all OECD countries during the 1990s stopped in 2000. Since then, the total tax revenue as a percentage of GDP for all OECD countries has fallen but by less than 1 percentage point.

Revenue collected from taxes on income and profit accounted for 11.4% of GDP on average in 2011. This ratio showed an upward trend in the second half of the 1990s reaching a peak in 2000. After declining slightly in the following years, the average ratio in 2007 rose above the 2000 peak but has now fallen back again.

The OECD average for tax revenues on goods and services has declined by 0.3 percentage point since 2005 but at the same time has been remarkably stable since 1995 at a level of around 11% of GDP.

### Sources

- OECD (2013), *Revenue Statistics*, OECD Publishing.

### Further information

#### Analytical publications

- OECD (2013), *Global Forum on Transparency and Exchange of Information for Tax Purposes*, OECD Publishing.
- OECD (2013), *Inventory of Estimated Budgetary Support and Tax Expenditures for Fossil Fuels 2013*, OECD Publishing.
- OECD (2013), *Scaling-Up Finance Mechanisms for Biodiversity*, OECD Publishing.
- OECD (2013), *Taxing Energy Use, A Graphical Analysis*, OECD Publishing.
- OECD (2012), *Consumption Tax Trends*, OECD Publishing.
- OECD (2011), *OECD Tax Policy Studies*, OECD Publishing.
- OECD (2010), *Tax Co-operation: Towards a Level Playing Field*, OECD Publishing.

#### Statistical publications

- OECD (2013), *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

- OECD Centre for Tax Policy and Administration, [www.oecd.org/ctp](http://www.oecd.org/ctp).
- 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

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Australia	30.4	28.9	29.8	30.0	30.3	30.0	29.6	29.7	27.1	25.8	25.6	26.5	..
Austria	43.0	44.9	43.6	43.5	43.0	42.1	41.5	41.8	42.8	42.4	42.2	42.3	43.2
Belgium	44.7	44.6	44.7	44.3	44.4	44.5	44.1	43.6	44.0	43.1	43.5	44.1	45.3
Canada	34.9	34.3	32.8	32.7	32.5	32.3	32.6	32.3	31.6	31.4	30.6	30.4	30.7
Chile	18.8	19.0	19.0	18.7	19.1	20.7	22.0	22.8	21.4	17.2	19.5	21.2	20.8
Czech Republic	34.0	34.1	34.9	35.8	36.3	36.1	35.6	35.9	35.0	33.8	33.9	34.9	35.5
Denmark	49.4	48.5	47.9	48.0	49.0	50.8	49.6	48.9	47.8	47.8	47.4	47.7	48.0
Estonia	31.0	30.2	31.0	30.8	30.6	30.6	30.7	31.4	31.9	35.3	34.0	32.3	32.5
Finland	47.2	44.8	44.7	44.1	43.5	43.9	43.8	43.0	42.9	42.8	42.5	43.7	44.1
France	44.4	44.1	43.5	43.3	43.6	44.1	44.4	43.7	43.5	42.5	42.9	44.1	45.3
Germany	37.5	36.3	35.6	35.8	35.0	35.0	35.7	36.1	36.5	37.4	36.2	36.9	37.6
Greece	34.3	33.2	33.9	32.3	31.5	32.1	31.6	32.5	32.1	30.5	31.6	32.2	33.8
Hungary	39.3	38.4	38.0	37.9	37.7	37.3	37.3	40.3	40.1	39.9	38.0	37.1	38.9
Iceland	37.2	35.4	35.3	36.7	37.9	40.7	41.5	40.6	36.7	33.9	35.2	36.0	37.2
Ireland	30.9	28.8	27.7	28.1	29.6	30.1	31.6	31.1	29.2	27.6	27.4	27.9	28.3
Israel	37.0	37.0	36.3	35.5	35.5	35.7	36.0	36.4	33.8	31.3	32.4	32.6	31.6
Italy	42.0	41.7	41.1	41.5	40.8	40.6	42.1	43.2	43.0	43.4	43.0	43.0	44.4
Japan	26.6	26.8	25.8	25.3	26.1	27.3	28.1	28.5	28.5	27.0	27.6	28.6	..
Korea	22.6	23.0	23.2	24.0	23.3	24.0	25.0	26.5	26.5	25.5	25.1	25.9	26.8
Luxembourg	39.1	39.8	39.3	38.1	37.3	37.6	35.9	35.6	37.3	39.0	37.3	37.0	37.8
Mexico	16.9	17.1	16.5	17.4	17.1	18.1	18.2	17.7	20.9	17.4	18.9	19.7	..
Netherlands	39.6	38.1	37.4	36.9	37.2	38.4	39.1	38.7	39.2	38.2	38.9	38.6	..
New Zealand	32.9	32.3	33.6	33.4	34.5	36.4	35.7	34.5	33.6	31.1	31.1	31.5	32.9
Norway	42.6	42.9	43.1	42.3	43.1	43.2	43.5	42.9	42.1	42.0	42.6	42.5	42.2
Poland	32.8	32.6	33.1	32.6	31.7	33.0	34.0	34.8	34.2	31.7	31.7	32.3	..
Portugal	30.9	30.7	31.2	31.5	30.3	31.1	31.8	32.5	32.5	30.7	31.2	33.0	32.5
Slovak Republic	34.1	33.1	33.2	33.1	31.7	31.5	29.4	29.5	29.5	29.1	28.3	28.7	28.5
Slovenia	37.3	37.5	37.8	38.0	38.1	38.6	38.3	37.7	37.1	37.0	38.1	37.1	37.4
Spain	34.3	33.9	34.4	34.0	34.9	36.0	36.9	37.3	33.1	30.9	32.5	32.2	32.9
Sweden	51.4	49.4	47.5	47.8	48.1	48.9	48.3	47.4	46.4	46.6	45.4	44.2	44.3
Switzerland	29.3	28.5	28.9	28.2	27.8	28.1	27.9	27.7	28.1	28.7	28.1	28.6	28.2
Turkey	24.2	26.1	24.6	25.9	24.1	24.3	24.5	24.1	24.2	24.6	26.2	27.8	27.7
United Kingdom	36.4	36.2	34.8	34.4	34.9	35.4	36.3	35.7	35.8	34.2	34.9	35.7	35.2
United States	28.4	27.4	25.1	24.5	24.7	26.0	26.8	26.9	25.4	23.3	23.8	24.0	24.3
EU 28	..	..	..	..	..	..	..	..	..	..	..	..	..
OECD	35.2	34.7	34.4	34.3	34.3	34.8	35.0	35.0	34.5	33.6	33.8	34.1	..
Brazil	30.1	31.0	31.7	31.2	32.1	33.1	33.1	33.8	34.0	32.6	33.2	34.9	36.3
China	..	..	..	..	..	..	..	..	..	..	..	..	..
India	..	..	..	..	..	..	..	..	..	..	..	..	..
Indonesia	..	..	..	..	..	..	..	..	..	..	..	..	..
Russian Federation	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	..	..	..	..	..	..	..	..	..	..	..	..	..

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




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## TOTAL TAX REVENUE

## Taxes on income and profits


As a percentage of GDP

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Australia	17.6	16.3	16.7	16.9	17.7	17.7	17.5	17.7	16.0	14.4	14.6	15.7	..
Austria	12.2	14.0	12.9	12.7	12.5	11.9	12.0	12.5	13.2	11.9	11.9	12.2	12.6
Belgium	17.2	17.4	17.2	16.8	16.8	16.3	15.9	15.6	15.8	14.6	15.0	15.4	15.7
Canada	17.5	16.4	14.8	14.7	15.0	15.2	15.8	15.8	15.5	14.9	14.3	14.3	14.5
Chile	4.4	4.5	4.6	4.7	5.7	7.5	10.0	10.4	8.0	5.4	7.5	8.5	8.3
Czech Republic	7.7	8.2	8.6	9.1	9.1	8.8	8.8	8.9	7.9	7.2	6.9	7.1	7.3
Denmark	29.8	28.8	28.6	28.8	29.6	31.2	29.9	29.3	28.9	29.2	29.0	29.1	29.6
Estonia	7.7	7.2	7.5	8.0	7.9	7.0	7.1	7.4	7.9	7.5	6.8	6.5	6.8
Finland	20.4	18.3	18.1	17.1	16.8	16.8	16.7	16.9	16.7	15.4	15.2	15.5	15.2
France	11.1	11.2	10.4	10.1	10.2	10.4	10.8	10.4	10.5	8.8	9.4	10.0	10.7
Germany	11.3	10.5	10.0	9.8	9.6	9.9	10.8	11.3	11.5	10.8	10.3	10.9	11.4
Greece	9.4	8.1	8.2	7.5	7.6	8.1	7.5	7.6	7.5	7.5	7.0	7.0	8.4
Hungary	9.5	9.8	10.0	9.4	8.9	8.8	9.2	10.2	10.4	9.8	7.8	6.1	6.6
Iceland	14.8	15.3	15.3	16.0	16.1	17.6	18.3	18.4	17.8	16.0	15.6	16.4	17.0
Ireland	13.1	12.1	11.0	11.2	11.8	11.6	12.5	12.2	11.0	10.1	10.0	11.4	12.1
Israel	14.7	14.6	12.8	12.0	11.7	12.1	13.3	13.3	11.2	9.4	9.5	9.8	9.7
Italy	13.9	14.2	13.3	12.9	12.8	12.8	13.9	14.6	14.8	14.2	14.1	13.9	14.6
Japan	9.3	9.0	7.9	7.7	8.3	9.2	9.9	10.4	9.6	8.0	8.3	8.6	8.8
Korea	6.5	6.1	5.9	6.7	6.5	7.0	7.4	8.4	8.2	7.3	7.1	7.8	8.0
Luxembourg	14.1	14.4	14.4	13.9	12.4	12.9	12.5	12.4	13.5	13.9	13.7	13.3	13.4
Mexico	4.6	4.8	4.8	4.6	4.2	4.4	4.6	4.9	5.2	5.0	5.2	5.4	5.2
Netherlands	10.0	10.1	10.2	9.4	9.2	10.7	10.6	10.9	10.7	10.7	10.8	10.3	..
New Zealand	19.7	19.1	20.1	19.9	21.1	22.9	22.2	21.7	20.3	17.7	16.7	16.9	18.0
Norway	19.2	19.3	18.8	18.5	20.0	21.3	21.8	20.5	21.2	19.2	20.1	20.5	20.3
Poland	6.8	6.4	6.3	6.0	5.9	6.4	7.0	8.0	8.1	6.9	6.5	6.5	..
Portugal	9.2	8.7	8.6	8.1	8.0	7.9	8.2	9.1	9.3	8.6	8.4	9.4	8.7
Slovak Republic	7.0	7.0	6.6	6.7	5.7	5.6	5.7	5.8	6.2	5.2	5.0	5.1	5.4
Slovenia	6.9	7.1	7.4	7.6	7.8	8.3	8.7	8.8	8.4	7.7	7.6	7.4	7.1
Spain	9.8	9.6	10.2	9.5	9.9	10.6	11.4	12.5	10.2	9.2	9.2	9.3	9.9
Sweden	21.0	18.7	17.0	17.6	18.3	19.1	19.1	18.4	16.8	16.4	16.2	15.5	15.5
Switzerland	13.0	12.2	12.6	12.3	12.2	12.6	12.8	12.8	13.3	13.5	12.9	13.2	13.0
Turkey	7.1	7.5	6.1	6.1	5.3	5.3	5.3	5.7	5.8	5.9	5.6	5.8	6.0
United Kingdom	14.2	14.3	13.3	12.6	12.8	13.6	14.4	14.1	14.3	13.2	13.1	13.2	12.6
United States	14.3	13.3	11.1	10.6	10.8	12.2	12.9	13.1	11.6	9.6	10.2	11.2	11.6
EU 28	..	..	..	..	..	..	..	..	..	..	..	..	..
OECD	12.5	12.2	11.8	11.6	11.7	12.2	12.5	12.7	12.3	11.3	11.2	11.4	..
Brazil	5.8	6.1	6.4	6.3	6.2	7.0	6.9	7.2	7.7	7.2	6.9	7.6	7.3
China	..	..	..	..	..	..	..	..	..	..	..	..	..
India	..	..	..	..	..	..	..	..	..	..	..	..	..
Indonesia	..	..	..	..	..	..	..	..	..	..	..	..	..
Russian Federation	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	..	..	..	..	..	..	..	..	..	..	..	..	..

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## Taxes on income and profits

As a percentage of GDP

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TOTAL TAX REVENUE

Taxes on goods and services

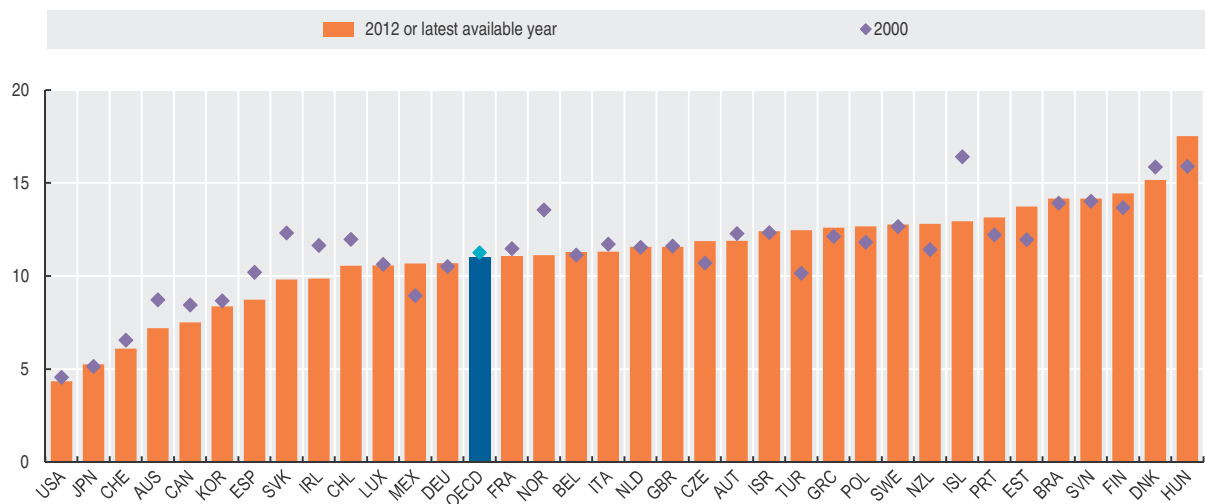
As a percentage of GDP

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Australia	8.7	8.8	9.1	8.9	8.7	8.4	8.1	8.0	7.5	7.6	7.4	7.2	..
Austria	12.3	12.3	12.5	12.4	12.3	12.1	11.6	11.5	11.6	11.9	11.8	11.8	11.9
Belgium	11.1	10.7	10.8	10.7	11.0	11.1	11.1	10.8	10.7	10.8	11.0	10.9	11.3
Canada	8.5	8.5	8.6	8.6	8.4	8.1	7.9	7.7	7.4	7.5	7.5	7.4	7.5
Chile	12.0	11.8	11.7	11.3	10.8	10.7	9.5	10.0	10.8	9.6	10.0	10.5	10.6
Czech Republic	10.7	10.4	10.4	10.6	11.3	11.3	10.7	10.7	11.0	11.2	11.3	11.7	11.9
Denmark	15.9	15.9	16.0	15.8	16.0	16.3	16.4	16.3	15.5	15.3	15.1	15.2	15.2
Estonia	11.9	12.0	12.2	11.8	11.8	12.9	13.1	13.1	11.8	14.4	13.7	13.4	13.7
Finland	13.7	13.3	13.5	14.1	13.8	13.8	13.6	12.9	12.9	13.4	13.4	14.3	14.4
France	11.5	11.1	11.2	11.1	11.2	11.2	11.1	10.9	10.7	10.6	10.7	10.9	11.0
Germany	10.5	10.4	10.4	10.5	10.2	10.1	10.1	10.5	10.6	11.1	10.6	10.8	10.7
Greece	12.1	12.6	12.4	11.5	11.2	11.2	11.6	11.9	11.6	10.9	12.3	12.7	12.6
Hungary	15.9	14.9	14.3	14.9	15.4	14.8	14.3	15.2	14.9	15.9	16.2	15.9	17.5
Iceland	16.4	14.3	14.4	15.1	16.0	17.1	17.6	16.4	13.6	12.0	12.4	12.5	12.9
Ireland	11.6	10.4	10.7	10.6	11.1	11.3	11.3	11.2	10.8	10.0	9.9	9.6	9.9
Israel	12.3	12.2	13.0	12.9	13.0	12.8	12.4	12.8	12.7	12.4	13.0	12.9	12.4
Italy	11.7	11.2	11.1	10.7	10.8	10.7	11.0	10.9	10.6	10.6	11.1	11.2	11.3
Japan	5.1	5.2	5.2	5.1	5.2	5.3	5.2	5.1	5.1	5.1	5.2	5.3	5.2
Korea	8.7	9.1	9.0	8.9	8.4	8.2	8.1	8.3	8.4	8.2	8.5	8.1	8.4
Luxembourg	10.6	10.5	10.7	10.5	11.2	10.9	10.1	9.8	10.4	10.8	10.0	10.0	10.6
Mexico	8.9	8.8	8.1	9.1	9.5	10.2	10.3	9.4	12.4	8.7	9.9	10.7	10.6
Netherlands	11.5	11.8	11.6	11.7	11.9	12.2	12.1	12.0	11.9	11.7	12.0	11.6	..
New Zealand	11.4	11.5	11.8	11.8	11.7	11.7	11.7	10.9	11.3	11.4	12.3	12.5	12.8
Norway	13.5	13.3	13.3	12.9	12.6	12.0	11.9	12.2	10.9	11.7	11.8	11.3	11.1
Poland	11.8	11.4	12.1	12.2	11.9	12.7	13.3	13.0	13.0	11.7	12.5	12.7	..
Portugal	12.2	12.3	12.6	12.8	12.7	13.4	13.7	13.2	13.0	11.6	12.4	12.9	13.1
Slovak Republic	12.3	11.2	11.4	12.0	12.3	12.6	11.4	11.3	10.7	10.6	10.3	10.7	9.8
Slovenia	14.0	13.6	13.9	14.0	13.7	13.6	13.3	13.2	13.2	13.6	14.5	13.9	14.2
Spain	10.2	9.8	9.7	9.7	9.9	10.1	10.0	9.4	8.2	7.2	8.7	8.4	8.7
Sweden	12.7	12.6	12.7	12.7	12.6	12.8	12.6	12.6	12.9	13.5	13.4	12.9	12.8
Switzerland	6.6	6.5	6.4	6.4	6.5	6.5	6.4	6.2	6.3	6.3	6.4	6.4	6.1
Turkey	10.1	10.5	11.5	12.8	11.5	12.0	11.9	11.5	11.0	11.2	12.5	12.6	12.5
United Kingdom	11.6	11.3	11.3	11.3	11.2	10.7	10.5	10.4	10.3	9.9	10.7	11.5	11.6
United States	4.6	4.5	4.5	4.5	4.5	4.6	4.6	4.5	4.4	4.3	4.3	4.4	4.4
EU 28	..	..	..	..	..	..	..	..	..	..	..	..	..
OECD	11.3	11.0	11.1	11.2	11.2	11.3	11.1	11.0	10.8	10.7	11.0	11.0	..
Brazil	13.9	14.3	14.4	14.1	14.8	14.8	14.6	14.7	15.2	14.1	14.8	15.4	14.3
China	..	..	..	..	..	..	..	..	..	..	..	..	..
India	..	..	..	..	..	..	..	..	..	..	..	..	..
Indonesia	..	..	..	..	..	..	..	..	..	..	..	..	..
Russian Federation	..	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	..	..	..	..	..	..	..	..	..	..	..	..	..

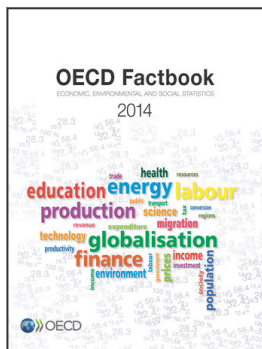
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Taxes on goods and services

As a percentage of GDP



StatLink <http://dx.doi.org/10.1787/888933026772>



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