

Table A. Total tax revenue as percentage of GDP

	1975	1985	1990	1995	2000	2004	2005	2006	2007 Provisional
Canada	32.0	32.5	35.9	35.6	35.6	33.7	33.4	33.3	33.3
Mexico		17.0	17.3	16.7	18.5	19.0	19.9	20.6	20.5
United States	25.6	25.6	27.3	27.9	29.9	26.1	27.3	28.0	28.3
Australia	25.8	28.3	28.5	28.8	31.1	31.1	30.8	30.6	n.a
Japan	20.9	27.4	29.1	26.8	27.0	26.3	27.4	27.9	n.a
Korea	15.1	16.4	18.9	19.4	23.6	24.6	25.5	26.8	28.7
New Zealand	28.5	31.1	37.4	36.6	33.6	35.3	37.5	36.7	36.0
Austria	36.7	40.9	39.6	41.2	42.6	42.8	42.1	41.7	41.9
Belgium	39.5	44.4	42.0	43.6	44.9	44.8	44.8	44.5	44.4
Czech Republic				37.5	35.3	37.8	37.5	36.9	36.4
Denmark ¹	38.4	46.1	46.5	48.8	49.4	49.0	50.7	49.1	48.9
Finland	36.5	39.7	43.5	45.7	47.2	43.4	43.9	43.5	43.0
France ¹	35.4	42.8	42.0	42.9	44.4	43.5	43.9	44.2	43.6
Germany ²	34.3	36.1	34.8	37.2	37.2	34.8	34.8	35.6	36.2
Greece	19.4	25.5	26.2	28.9	34.1	31.2	31.3	31.3	n.a.
Hungary				41.3	38.0	37.6	37.2	37.1	39.3
Iceland	30.0	28.2	30.9	31.2	37.2	38.0	40.7	41.5	41.4
Ireland	28.7	34.6	33.1	32.5	31.7	30.1	30.6	31.9	32.2
Italy	25.4	33.6	37.8	40.1	42.3	41.0	40.9	42.1	43.3
Luxembourg	32.8	39.5	35.7	37.1	39.1	37.3	37.8	35.9	36.9
Netherlands ⁴	40.7	42.4	42.9	41.5	39.7	37.3	38.8	39.3	38.0
Norway	39.2	42.6	41.0	40.9	42.6	43.3	43.5	43.9	43.4
Poland				36.2	31.6	32.3	32.9	33.5	n.a
Portugal	19.7	25.2	27.7	31.7	34.1	33.9	34.7	35.7	36.6
Slovak Republic					33.8	31.8	31.8	29.8	29.8
Spain ¹	18.4	27.6	32.5	32.1	34.2	34.6	35.8	36.6	37.2
Sweden	41.2	47.3	52.2	47.5	51.8	48.7	49.5	49.1	48.2
Switzerland	23.9	25.5	25.8	27.7	30.0	28.8	29.2	29.6	29.7
Turkey	11.9	11.5	14.9	16.8	24.2	24.1	24.3	24.5	23.7
United Kingdom	35.2	37.6	36.1	34.5	37.1	35.4	36.3	37.1	36.6
<i>Unweighted average:</i>									
OECD Total	29.4	32.7	33.8	34.8	36.1	35.2	35.8	35.9	n.a
OECD America	28.8	25.0	26.8	26.7	28.0	26.2	26.9	27.3	27.4
OECD Pacific	22.6	25.8	28.5	27.9	28.8	29.3	30.3	30.5	n.a
OECD Europe	30.9	35.3	36.1	37.1	38.4	37.5	38.0	38.0	n.a
EU 19	32.2	37.6	38.2	38.9	39.4	38.3	38.7	38.7	n.a
EU 15	32.2	37.6	38.2	39.0	40.6	39.2	39.7	39.8	n.a

n.a indicates not available.

Note: EU 15 area countries are: Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden and United Kingdom. EU 19 area countries are: EU 15 countries plus Czech Republic, Hungary, Poland and Slovak Republic.

1. The total tax revenue has been reduced by the amount of the capital transfer that represents uncollected taxes.

2. Unified Germany beginning in 1991. Starting 2001, Germany has revised its treatment of non-wastable tax credits in the reporting of revenues to bring it into line with the OECD guidelines. The impact of this change is shown in Table D in Part I of this report.

3. Secretariat estimate, including expected revenues collected by state and local governments.

4. Secretariat estimates for the years 2006 and 2007. The heading 6000 has been estimated for both years and the amount of the custom duties for 2006.

Source: Revenue Statistics, 1965-2007, 2008 Edition.

Table B. Taxes on corporate incomes as percentage of GDP

	1975	1980	1985	1990	1995	2000	2005	2006
Canada	4.3	3.6	2.7	2.5	2.9	4.4	3.5	3.7
Mexico								
United States	2.9	2.8	1.9	2.4	2.9	2.6	3.0	3.3
Australia	3.2	3.2	2.6	4.0	4.2	6.3	6.0	6.6
Japan	4.3	5.5	5.7	6.5	4.3	3.7	4.2	4.7
Korea	1.3	1.9	1.9	2.5	2.4	3.3	4.1	3.8
New Zealand	3.4	2.4	2.6	2.4	4.4	4.2	6.3	5.8
Austria	1.6	1.4	1.4	1.4	1.4	2.0	2.2	2.2
Belgium	2.7	1.9	2.2	2.0	2.3	3.2	3.5	3.7
Czech Republic					4.6	3.5	4.5	4.8
Denmark	1.2	1.4	2.2	1.7	2.3	3.3	3.9	4.3
Finland	1.7	1.2	1.4	2.0	2.3	5.9	3.3	3.4
France	1.8	2.1	1.9	2.2	2.1	3.1	2.4	3.0
Germany	1.5	2.0	2.2	1.7	1.0	1.8	1.7	2.1
Greece	0.7	0.8	0.7	1.4	1.8	4.1	3.2	2.7
Hungary					1.8	2.2	2.1	2.3
Iceland	0.8	0.7	0.9	0.9	0.9	1.2	2.0	2.4
Ireland	1.4	1.4	1.1	1.6	2.7	3.7	3.4	3.8
Italy	1.6	2.3	3.1	3.8	3.5	2.9	2.8	3.4
Luxembourg	5.1	5.8	7.0	5.6	6.6	7.0	5.8	5.0
Netherlands	3.1	2.8	3.0	3.2	3.1	4.0	3.8	3.4
Norway	1.1	5.7	7.3	3.7	3.8	8.9	11.8	12.9
Poland					2.8	2.4	2.1	2.4
Portugal				2.2	2.4	3.9	2.8	3.0
Slovak Republic						2.6	2.8	2.9
Spain	1.3	1.1	1.4	2.9	1.7	3.1	3.9	4.2
Sweden	1.8	1.1	1.7	1.6	2.8	3.9	3.7	3.7
Switzerland	2.0	1.6	1.7	2.0	1.8	2.7	2.6	3.0
Turkey	0.6	0.6	1.1	1.0	1.1	1.8	1.7	1.5
United Kingdom	2.2	2.9	4.7	3.6	2.8	3.6	3.4	4.0
<i>Unweighted average:</i>								
OECD Total	2.2	2.3	2.6	2.6	2.7	3.6	3.7	3.9
OECD America	3.6	3.2	2.3	2.5	2.9	3.5	3.3	3.5
OECD Pacific	3.1	3.3	3.2	3.9	3.8	4.4	5.1	5.3
OECD Europe	1.8	2.0	2.5	2.3	2.5	3.5	3.5	3.7
EU 19	2.0	2.0	2.4	2.5	2.7	3.5	3.2	3.4
EU 15	2.0	2.0	2.4	2.5	2.6	3.7	3.3	3.4

Note: EU 15 area countries are: Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal, Spain, Sweden and United Kingdom. EU 19 area countries are: EU 15 countries plus Czech Republic, Hungary, Poland and Slovak Republic.

Source: Revenue Statistics, 1965-2007, 2008 Edition.

Table C. Tax structures in the OECD-area ¹

	1965	1975	1985	1995	2005	2006
Personal income tax	26	30	30	27	25	25
Corporate income tax	9	8	8	8	10	11
Social security contributions ²	18	23	22	25	26	25
(<i>employee</i>)	(6)	(7)	(7)	(8)	(9)	(9)
(<i>employer</i>)	(10)	(14)	(13)	(14)	(15)	(15)
Payroll taxes	1	1	1	1	1	1
Property taxes	8	6	5	5	6	6
General consumption taxes	14	15	16	18	19	19
Specific consumption taxes	24	18	16	13	11	11
Other taxes ³	1	0	1	3	3	3
Total	100	100	100	100	100	100

1. Percentage share of major tax categories in total tax revenue.

2. Including social security contributions paid by the self-employed and benefit recipients (heading 2300) that are not shown in the breakdown over employees and employers.

3. Including certain taxes on goods and services (heading 5200) and stamp taxes.

Source: Revenue Statistics, 1965-2007, 2008 Edition