

21-Sep-22

OECD Countries: Tax Sources as a Share of Total Tax Revenue, 2020

State	Personal income tax	Corporate income tax	Social Security contributions	Taxes on property, estates, and gifts	Taxes on goods and services	Other
Australia	42%	17%	0%	10%	26%	5%
Austria	22%	5%	37%	1%	27%	7%
Belgium	28%	8%	32%	8%	25%	0%
Canada	36%	12%	14%	12%	22%	3%
Chile	10%	24%	8%	5%	55%	0%
Colombia	7%	25%	10%	10%	41%	8%
Costa Rica	7%	8%	36%	2%	33%	13%
Czech Republic	14%	8%	46%	1%	31%	0%
Denmark	54%	6%	0%	4%	31%	5%
Estonia	18%	5%	37%	1%	39%	0%
Finland	30%	5%	27%	4%	34%	0%
France	21%	5%	33%	9%	27%	5%
Germany	27%	4%	40%	3%	26%	0%
Greece	15%	6%	33%	8%	38%	0%
Hungary	15%	3%	31%	3%	45%	3%
Iceland	42%	6%	9%	7%	31%	5%
Ireland	33%	16%	17%	6%	28%	1%
Israel	22%	9%	17%	10%	36%	6%
Italy	27%	5%	32%	6%	27%	4%
Japan	19%	12%	41%	8%	20%	0%
Korea	19%	12%	28%	14%	24%	2%
Latvia	19%	2%	32%	3%	44%	0%
Lithuania	23%	5%	33%	1%	38%	0%
Luxembourg	25%	12%	29%	10%	23%	0%
Mexico	21%	20%	14%	2%	37%	6%
Netherlands	23%	8%	34%	4%	30%	1%
New Zealand	39%	14%	0%	6%	39%	2%
Norway	29%	6%	29%	3%	32%	0%
Poland	14%	6%	38%	4%	34%	4%
Portugal	20%	8%	30%	4%	38%	1%
Slovak Republic	11%	7%	45%	1%	35%	1%
Slovenia	15%	4%	46%	2%	34%	0%
Spain	24%	5%	37%	7%	27%	0%
Sweden	29%	7%	21%	2%	29%	12%
Switzerland	31%	11%	25%	8%	19%	7%
Turkey	13%	9%	30%	4%	43%	1%
United Kingdom	29%	7%	21%	12%	31%	0%
United States	41%	5%	25%	12%	17%	0%
OECD - Total (including US)	30%	7%	28%	9%	24%	2%
OECD - Total (excluding US)	25%	8%	30%	7%	27%	3%

Source: OECD Reveue Statistics - Comparative tables (retrieved 09/21/2022).

Notes: Data includes tax revenues from both federal and sub-national governments. "Social Security Contributions" include employer, employee, self-employed, and other unallocable components. "Other" includes taxes on payroll and workforce, and other miscellaneous taxes and duties. Data for Australia, Greece, and Japan are for 2019.

7-Jan-21

Tax Sources as a Share of Total Tax Revenue, 2019

Country	Personal income tax	Corporate income tax	Social Security contributions		Taxes on property, estates, and gifts	Taxes on goods and services	Other
			Employees	Employers			
Australia	41%	19%	0%	0%	10%	25%	5%
Austria	23%	6%	14%	16%	1%	28%	12%
Belgium	27%	9%	9%	18%	8%	26%	3%
Canada	37%	11%	6%	8%	12%	23%	4%
Chile	7%	23%	7%	0%	5%	53%	4%
Czech Republic	13%	10%	9%	28%	1%	32%	7%
Denmark	52%	7%	0%	0%	4%	30%	6%
Estonia	16%	5%	1%	33%	1%	42%	0%
Finland	29%	6%	8%	18%	3%	34%	2%
France	21%	5%	8%	22%	9%	27%	8%
Germany	27%	5%	16%	18%	3%	27%	4%
Greece	16%	6%	17%	13%	8%	39%	1%
Hungary	14%	2%	16%	16%	3%	45%	3%
Iceland	41%	6%	0%	0%	6%	33%	15%
Ireland	31%	14%	6%	11%	6%	31%	2%
Israel	21%	10%	10%	5%	10%	36%	8%
Italy	26%	5%	6%	21%	6%	28%	9%
Japan	19%	13%	19%	19%	8%	20%	3%
South Korea	18%	16%	12%	12%	11%	26%	6%
Latvia	21%	0%	10%	20%	3%	45%	0%
Lithuania	23%	5%	24%	2%	1%	38%	5%
Luxembourg	24%	15%	13%	11%	10%	24%	4%
Mexico	21%	21%	0%	0%	2%	36%	19%
Netherlands	22%	9%	13%	14%	4%	31%	8%
New Zealand	40%	12%	0%	0%	6%	39%	3%
Norway	26%	14%	9%	16%	3%	30%	2%
Poland	15%	6%	0%	0%	4%	24%	51%
Portugal	18%	9%	11%	17%	4%	40%	1%
Slovak Republic	11%	9%	11%	26%	1%	35%	7%
Slovenia	14%	6%	23%	15%	2%	36%	4%
Spain	23%	6%	5%	26%	7%	29%	4%
Sweden	29%	7%	6%	15%	2%	28%	13%
Switzerland	31%	11%	11%	11%	7%	21%	8%
Turkey	16%	8%	12%	18%	4%	39%	3%
United Kingdom	28%	8%	8%	11%	12%	33%	1%
United States	41%	4%	11%	12%	12%	18%	1%
-							
OECD - Total (excluding US)	25%	9%	10%	15%	7%	27%	6%

1. The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

2. Data includes tax revenues from both federal and sub-national governments.

3. "Other" includes social security contributions by self-employed or non-employed persons, taxes on payroll and workforce, and other miscellaneous taxes and duties.

4. Data for Australia, Greece, Japan, and Mexico are for 2018.

Source: OECD Reveue Statistics - Comparative tables (retrieved 01/07/2021)

<http://stats.oecd.org/Index.aspx?DataSetCode=REV>

12-Feb-20

Tax Sources as a Share of Total Tax Receipts, 2018

Country	Personal income tax	Corporate income tax	Social Security contributions		Consumption Taxes	Other
			Employees	Employers		
Australia	40%	18%	0%	0%	26%	15%
Austria	22%	6%	14%	16%	27%	14%
Belgium	27%	10%	9%	18%	24%	12%
Canada	36%	11%	6%	8%	23%	16%
Chile	7%	22%	7%	0%	53%	11%
Czech Republic	12%	10%	9%	28%	32%	8%
Denmark	54%	6%	0%	0%	33%	6%
Estonia	17%	6%	1%	33%	41%	1%
Finland	29%	6%	8%	18%	34%	6%
France	21%	5%	8%	24%	25%	17%
Germany	27%	6%	17%	17%	26%	7%
Greece	16%	5%	17%	12%	39%	10%
Hungary	14%	3%	16%	17%	44%	5%
Iceland	40%	7%	0%	0%	33%	21%
Ireland	31%	14%	5%	11%	30%	8%
Israel	21%	10%	10%	5%	36%	18%
Italy	26%	4%	6%	21%	28%	15%
Japan	19%	12%	18%	18%	21%	12%
Korea	18%	16%	11%	12%	26%	17%
Latvia	19%	3%	8%	21%	44%	4%
Lithuania	13%	5%	8%	29%	38%	7%
Luxembourg	24%	15%	13%	11%	24%	13%
Mexico	21%	22%	0%	0%	36%	20%
Netherlands	21%	9%	14%	14%	29%	14%
New Zealand	37%	16%	0%	0%	38%	9%
Norway	25%	15%	9%	15%	30%	5%
Poland	15%	6%	16%	15%	35%	13%
Portugal	19%	10%	11%	16%	40%	5%
Slovak Republic	11%	10%	11%	26%	33%	9%
Slovenia	15%	5%	21%	15%	38%	6%
Spain	22%	7%	5%	25%	29%	12%
Sweden	29%	7%	6%	16%	28%	14%
Switzerland	30%	11%	11%	11%	21%	16%
Turkey	15%	9%	11%	17%	40%	7%
United Kingdom	27%	9%	7%	11%	32%	14%
United States	41%	4%	11%	12%	18%	14%
-						
OECD - Unweighted Average	24%	9%	9%	14%	32%	11%

1. The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

2. Data includes tax revenues from both federal and sub-national governments.

3. "Other" includes social security contributions by self-employed or non-employed persons, taxes on payroll and workforce, taxes on property, and other miscellaneous taxes and duties.

4. Data for Australia, Greece, Japan, and Mexico are for 2017.

Source: OECD Revenue Statistics - Comparative tables (retrieved 02/12/2020)

<http://stats.oecd.org/Index.aspx?DataSetCode=REV>

1-Aug-19

Tax Structures as Percentage of Total Tax Receipts, 2017

Country	Personal income tax	Corporate income tax	Social security contributions		Consumption Taxes	Other taxes
			Employees	Employers		
Australia	--	--	--	--	--	--
Austria	21.7	5.9	14.0	16.3	25.8	16.3
Belgium	27.2	9.3	9.0	18.4	23.0	13.0
Canada	35.9	10.6	5.7	8.1	22.1	17.6
Chile	9.7	21.1	7.0	0.2	51.3	10.6
Czech Republic	11.6	10.6	8.9	27.5	31.4	10.1
Denmark	53.4	6.6	0.1	0.0	29.3	10.6
Estonia	17.3	4.7	1.4	32.2	41.0	3.5
Finland	29.1	6.3	7.7	18.2	31.5	7.2
France	18.5	5.1	9.5	24.3	23.7	18.9
Germany	27.2	5.4	17.0	17.6	25.3	7.6
Greece	--	--	--	--	--	--
Hungary	13.3	4.9	16.8	17.0	41.6	6.3
Iceland	38.5	7.4	--	--	31.2	22.8
Ireland	31.4	12.2	5.5	10.7	29.7	10.5
Israel	20.7	10.1	9.2	5.0	32.2	22.8
Italy	25.7	5.0	5.6	20.3	25.0	18.4
Japan	--	--	--	--	--	--
Korea	17.9	14.2	11.0	11.6	26.1	19.2
Latvia	21.8	5.2	7.7	19.8	39.0	6.5
Lithuania	13.0	5.1	8.6	28.1	37.8	7.4
Luxembourg	23.6	13.6	13.0	11.9	24.0	13.9
Mexico	--	--	--	--	--	--
Netherlands	21.6	8.5	14.7	13.2	26.0	16.0
New Zealand	37.7	14.7	--	--	35.9	11.7
Norway	26.3	12.0	9.4	15.8	29.6	6.8
Poland	14.7	5.7	--	--	34.4	45.1
Portugal	18.8	9.4	11.4	15.4	38.0	7.0
Slovak Republic	10.3	9.8	10.5	25.8	30.8	12.9
Slovenia	14.2	4.9	20.8	15.4	36.1	8.6
Spain	21.9	6.9	5.2	24.8	26.9	14.3
Sweden	29.9	6.0	5.9	15.8	27.0	15.4
Switzerland	30.7	11.5	10.9	10.9	19.2	16.7
Turkey	14.5	6.8	11.2	16.6	42.0	8.9
United Kingdom	27.4	8.5	7.4	11.3	30.4	15.0
United States	38.6	7.1	10.3	11.5	13.4	19.1
OECD - Average	--	--	--	--	--	--

-- not available

* Includes personal and corporate incomes not available separately. The OECD average does not include these figures.

** Includes employees and employers social security contributions not available separately. The OECD average does not include these figures.

Source: OECD Revenue Statistics, Comparative tables
<https://stats.oecd.org/Index.aspx?DataSetCode=REV>

1-Aug-19

Tax Structures as Percentage of Total Tax Receipts, 2016

Country	Personal income tax	Corporate income tax	Social security contributions		Consumption Taxes	Other taxes
			Employees	Employers		
Australia	40.8	16.5	--	--	23.2	19.5
Austria	21.6	5.6	14.0	16.2	25.9	16.6
Belgium	27.7	7.8	9.2	18.9	23.2	13.2
Canada	36.3	10.5	5.9	8.4	21.8	17.1
Chile	8.8	20.9	7.0	0.2	51.1	12.0
Czech Republic	11.2	11.0	8.8	27.2	31.4	10.4
Denmark	53.5	5.8	0.1	0.0	29.5	11.1
Estonia	17.2	5.0	1.4	31.5	41.3	3.5
Finland	29.6	5.0	7.2	19.7	31.5	7.0
France	18.8	4.5	9.5	24.6	23.7	19.0
Germany	26.6	5.2	16.9	17.5	25.5	8.3
Greece	15.2	6.5	17.1	11.4	34.2	15.6
Hungary	13.3	6.0	14.3	18.7	41.3	6.4
Iceland	26.7	4.9	--	--	21.9	46.5
Ireland	31.6	11.5	5.4	10.4	29.7	11.3
Israel	19.8	9.9	9.4	5.1	35.2	20.6
Italy	25.8	5.0	5.6	20.1	24.7	18.8
Japan	18.6	12.0	17.8	18.5	18.9	14.2
Korea	17.6	13.6	11.2	11.9	26.4	19.3
Latvia	21.0	5.6	7.0	20.1	39.7	6.6
Lithuania	13.4	5.4	8.4	27.6	37.8	7.3
Luxembourg	24.7	12.2	12.9	11.9	24.8	13.6
Mexico	20.4	21.0	--	--	38.1	20.5
Netherlands	18.5	8.7	15.4	13.5	26.3	17.6
New Zealand	36.8	15.5	--	--	35.7	11.9
Norway	27.6	10.4	9.6	16.0	29.7	6.8
Poland	14.5	5.5	14.9	14.8	35.1	15.1
Portugal	19.8	8.9	11.4	15.2	37.7	6.9
Slovak Republic	10.2	10.8	10.1	24.6	30.3	14.1
Slovenia	14.4	4.4	20.5	15.2	36.8	8.8
Spain	21.4	6.8	5.2	24.6	27.2	14.8
Sweden	29.8	6.2	5.8	16.6	27.0	14.5
Switzerland	31.0	11.3	11.2	11.3	18.4	16.8
Turkey	14.6	6.5	11.0	16.3	42.1	9.4
United Kingdom	27.4	8.3	7.3	11.1	31.1	14.8
United States	40.3	7.6	10.8	12.0	14.4	14.9
OECD - Average	23.8	9.0	9.5	15.0	30.6	12.0

-- not available

* Includes personal and corporate incomes not available separately. The OECD average does not include these figures.

** Includes employees and employers social security contributions not available separately. The OECD average does not include these figures.

Source: OECD Revenue Statistics, Comparative tables
<https://stats.oecd.org/Index.aspx?DataSetCode=REV>

1-Aug-19

Tax Structures as Percentage of Total Tax Receipts, 2015

Country	Personal income tax	Corporate income tax	Social security contributions		Consumption Taxes	Other taxes
			Employees	Employers		
Australia	41.4	15.2	--	--	23.8	19.6
Austria	24.1	5.2	13.5	15.7	25.1	16.4
Belgium	28.2	7.4	9.2	19.7	22.5	13.0
Canada	36.9	10.4	5.9	8.3	21.5	16.9
Chile	9.8	21.0	6.7	0.2	50.8	11.5
Czech Republic	10.7	10.8	8.7	27.3	31.8	10.7
Denmark	55.2	5.9	0.1	0.1	28.8	10.0
Estonia	17.2	6.2	1.4	31.6	40.6	3.0
Finland	30.2	4.9	6.9	19.8	31.2	6.9
France	18.8	4.6	9.3	24.7	23.5	19.0
Germany	26.6	4.6	16.8	17.7	26.1	8.3
Greece	15.7	5.9	17.2	12.0	33.0	16.2
Hungary	13.7	4.6	13.4	18.7	42.9	6.8
Iceland	36.7	6.5	--	--	30.8	26.0
Ireland	31.6	11.3	5.8	10.2	29.4	11.6
Israel	19.4	9.5	9.5	4.7	35.2	21.6
Italy	26.0	4.7	5.6	20.1	24.2	19.4
Japan	18.9	12.3	17.3	18.0	19.5	14.1
Korea	17.2	13.1	11.3	12.2	26.2	20.1
Latvia	20.3	5.5	8.2	20.2	39.2	6.6
Lithuania	13.3	5.3	8.0	26.9	38.6	7.8
Luxembourg	24.4	11.9	13.1	12.1	25.2	13.3
Mexico	20.6	20.1	--	--	37.9	21.4
Netherlands	20.5	7.2	18.9	13.6	26.3	13.6
New Zealand	37.2	14.0	--	--	36.3	12.5
Norway	28.0	11.7	9.4	16.0	28.6	6.4
Poland	14.4	5.7	15.2	15.0	34.6	15.0
Portugal	21.2	9.1	11.3	14.8	36.9	6.7
Slovak Republic	9.7	11.5	9.5	24.7	30.9	13.7
Slovenia	14.0	4.0	20.6	15.1	37.4	8.9
Spain	21.4	7.0	5.2	24.2	27.3	15.0
Sweden	29.1	6.8	6.0	16.1	27.1	14.9
Switzerland	31.0	10.7	11.3	11.3	18.7	17.1
Turkey	14.6	5.7	10.9	16.2	42.7	9.9
United Kingdom	27.7	7.5	7.3	10.9	31.8	14.8
United States	40.5	8.1	10.6	11.9	14.4	14.6
OECD average	24.1	8.8	9.5	15.0	30.6	12.0

-- not available

* Includes personal and corporate incomes not available separately. The OECD average does not include these figures.

** Includes employees and employers social security contributions not available separately. The OECD average does not include these figures.

Source: OECD Revenue Statistics, Comparative tables
<https://stats.oecd.org/Index.aspx?DataSetCode=REV>

8-May-17

Tax Structures as Percentage of Total Tax Receipts, 2014

Country	Personal income tax	Corporate income tax	Social security contributions		Consumption Taxes	Other taxes
			Employees	Employers		
Australia	41.0	16.8	--	--	23.3	18.8
Austria	23.6	5.0	13.8	16.0	25.4	16.2
Belgium	28.6	7.2	9.3	19.5	22.5	12.9
Canada	36.3	10.5	6.0	8.6	21.6	16.9
Czech Republic	7.3	21.3	7.0	0.2	51.9	12.3
Chile	10.8	10.6	8.9	27.7	31.2	10.8
Denmark	54.0	5.3	0.1	0.1	27.8	12.7
Estonia	17.5	5.3	1.8	31.6	40.2	3.6
Finland	30.6	4.4	6.8	19.9	31.7	6.7
France	18.7	5.1	9.3	25.1	23.4	18.3
Germany	26.3	4.8	17.0	17.9	26.7	7.3
Greece	16.4	5.3	11.8	12.5	39.9	14.1
Hungary	13.9	3.8	13.5	19.0	42.9	6.9
Iceland	34.9	8.6	9.5**	n/a	29.5	17.4
Ireland	32.0	8.3	6.1	10.5	30.7	12.5
Israel	18.6	10.2	10.7	4.7	36.7	19.0
Italy	25.9	5.0	5.5	20.0	23.9	19.8
Japan	18.9	12.9	17.3	18.1	18.2	14.5
Korea	16.3	12.8	11.3	12.3	28.1	19.3
Latvia	20.5	5.3	8.9	20.0	38.4	6.8
Luxembourg	23.2	11.4	13.1	12.2	28.3	11.8
Mexico	19.7	16.9	20.6**	n/a	32.8	10.0
Netherlands	18.7	6.9	19.4	14.1	26.2	14.7
New Zealand	38.6	13.2	--	--	36.0	12.3
Norway	25.4	17.1	8.8	15.3	27.2	6.2
Poland	14.3	5.4	14.2	15.7	35.0	15.4
Portugal	22.5	8.3	11.5	14.7	36.3	6.7
Slovak Republic	9.6	10.6	9.8	24.4	31.2	14.4
Slovenia	14.0	3.9	20.4	14.9	37.8	9.0
Spain	22.3	6.1	5.4	24.1	26.8	15.2
Sweden	28.6	6.3	6.2	16.7	27.4	14.8
Switzerland	31.0	10.4	11.5	11.5	19.4	16.1
Turkey	14.7	6.4	10.8	15.9	42.4	9.7
United Kingdom	27.4	7.5	7.3	10.9	32.0	14.9
United States	39.3	8.4	10.7	12.0	14.7	14.9
OECD average	24.0	8.8	9.5	14.7	30.5	12.4

n/a not available

* Includes personal and corporate incomes not available separately. The OECD average does not include these figures.

** Includes employees and employers social security contributions not available separately. The OECD average does not include these figures.

Source: OECD Revenue Statistics, Tables 3.10, 3.12, 3.14, 3.16, 3.18, 3.26

<http://www.oecd.org/tax/tax-policy/revenue-statistics-tables-charts.htm>

8-May-17

Tax Structures as Percentage of Total Tax Receipts, 2013

Country	Personal income tax	Corporate income tax	Social security contributions		Consumption Taxes	Other taxes
			Employees	Employers		
Australia	39.0	17.9	--	--	23.7	19.4
Austria	22.9	5.1	13.8	16.0	25.8	16.3
Belgium	28.5	6.9	9.3	19.7	22.8	12.8
Canada	36.2	10.6	6.0	8.6	21.6	16.9
Czech Republic	7.2	22.1	7.0	0.2	50.7	12.9
Chile	10.7	10.1	8.8	27.4	32.5	10.5
Denmark	54.5	5.9	0.1	0.1	29.8	9.7
Estonia	17.2	5.5	1.8	32.6	40.1	2.8
Finland	29.3	5.4	6.6	20.2	32.1	6.4
France	18.6	5.8	9.1	25.0	23.3	18.1
Germany	26.1	4.9	16.9	17.9	27.0	7.2
Greece	16.8	3.2	12.4	13.2	35.7	18.8
Hungary	14.0	3.6	13.9	18.5	42.9	7.0
Iceland	38.3	6.0	10.3**	n/a	31.8	13.6
Ireland	31.9	8.4	6.5	10.5	30.6	12.1
Israel	17.8	11.3	10.8	4.6	35.9	19.5
Italy	26.4	5.8	5.6	20.1	23.1	19.1
Japan	19.2	13.2	17.7	18.5	15.9	15.3
Korea	15.3	14.0	11.1	12.0	28.8	18.9
Latvia	20.3	5.7	9.3	20.3	38.0	6.4
Luxembourg	22.9	12.5	13.2	12.2	27.7	11.4
Mexico	18.1	16.7	20.9**	n/a	29.6	14.7
Netherlands	18.8	6.0	20.7	13.3	26.5	14.7
New Zealand	38.0	14.1	--	--	35.9	12.1
Norway	24.8	20.7	8.0	14.5	26.2	5.8
Poland	14.1	5.6	15.2	16.2	35.3	13.7
Portugal	22.6	9.6	11.0	15.1	35.3	6.4
Slovak Republic	9.6	9.5	10.0	24.6	31.5	14.8
Slovenia	14.0	3.3	20.0	15.3	37.9	9.6
Spain	22.5	6.5	5.4	23.9	26.4	15.3
Sweden	28.4	6.2	6.2	16.8	27.5	14.9
Switzerland	31.2	10.4	11.5	11.5	19.8	15.6
Turkey	13.9	6.3	10.9	15.5	44.3	9.1
United Kingdom	27.7	7.7	7.4	11.0	31.7	14.6
United States	38.7	8.3	10.7	12.1	14.8	15.4
OECD average	23.9	9.0	9.6	14.8	30.4	12.4

n/a not available

* Includes personal and corporate incomes not available separately. The OECD average does not include these figures.

** Includes employees and employers social security contributions not available separately. The OECD average does not include these figures.

Source: OECD Revenue Statistics, Tables 3.10, 3.12, 3.14, 3.16, 3.18, 3.26

<http://www.oecd.org/tax/tax-policy/revenue-statistics-tables-charts.htm>

8-May-17

Tax Structures as Percentage of Total Tax Receipts, 2012

Country	Personal income tax	Corporate income tax	Social security contributions		Consumption Taxes	Other taxes
			Employees	Employers		
Australia	39.1	18.9	--	--	23.3	18.8
Austria	22.9	4.8	13.7	16.0	26.5	16.0
Belgium	27.8	6.8	9.5	19.8	23.6	12.4
Canada	36.4	10.2	6.0	8.6	22.0	16.9
Czech Republic	6.8	27.3	6.3	0.2	47.1	12.3
Chile	10.6	9.9	8.9	27.6	32.0	10.9
Denmark	51.1	5.7	0.1	0.1	30.6	12.3
Estonia	16.4	4.4	2.4	32.5	41.4	2.9
Finland	29.3	4.9	6.7	20.7	32.1	6.2
France	18.1	5.8	9.0	25.3	23.7	18.0
Germany	25.7	4.7	17.0	17.9	27.4	7.3
Greece	19.6	3.1	12.4	13.7	34.2	17.0
Hungary	14.7	3.3	13.8	18.6	42.9	6.6
Iceland	37.4	5.4	10.4**	n/a	33.3	13.4
Ireland	32.4	8.2	6.5	10.4	31.4	11.0
Israel	18.0	9.1	11.4	4.5	36.1	20.9
Italy	26.4	5.5	5.2	20.2	23.6	19.1
Japan	18.6	12.5	18.0	18.9	16.2	15.8
Korea	15.0	14.9	10.5	10.8	29.2	19.7
Latvia	20.2	5.7	9.5	20.9	37.4	6.3
Luxembourg	21.9	13.4	13.3	12.4	27.9	11.1
Mexico	18.3	13.3	20.9**	n/a	33.2	14.3
Netherlands	19.4	5.9	21.2	14.0	26.5	13.0
New Zealand	37.7	14.1	--	--	35.9	12.3
Norway	23.4	24.9	7.6	13.6	25.1	5.5
Poland	14.0	6.5	14.8	15.2	35.4	14.1
Portugal	18.3	8.6	11.6	15.7	39.1	6.7
Slovak Republic	10.3	8.3	10.4	23.4	32.2	15.3
Slovenia	15.4	3.4	20.3	15.5	36.6	8.8
Spain	22.9	6.8	5.6	24.7	24.9	15.0
Sweden	28.0	6.0	6.2	17.4	27.9	14.4
Switzerland	31.6	10.4	11.6	11.6	19.9	14.8
Turkey	14.4	7.4	10.4	14.9	43.2	9.7
United Kingdom	27.5	8.1	7.5	11.1	31.7	14.2
United States	38.5	8.4	8.4	13.0	15.4	16.3
OECD average	23.7	9.1	9.6	14.8	30.5	12.3

n/a not available

* Includes personal and corporate incomes not available separately. The OECD average does not include these figures.

** Includes employees and employers social security contributions not available separately. The OECD average does not include these figures.

Source: OECD Revenue Statistics, Tables 3.10, 3.12, 3.14, 3.16, 3.18, 3.26

<http://www.oecd.org/tax/tax-policy/revenue-statistics-tables-charts.htm>

8-May-17

Tax Structures as Percentage of Total Tax Receipts, 2011

Country	Personal income tax	Corporate income tax	Social security contributions		Consumption Taxes	Other taxes
			Employees	Employers		
Australia	39.3	19.7	--	--	24.1	17.0
Austria	22.5	4.9	13.9	16.1	26.7	15.9
Belgium	28.2	6.5	9.6	19.9	23.2	12.6
Canada	36.1	10.3	5.8	8.4	22.3	17.2
Czech Republic	6.6	23.4	6.1	0.2	46.4	17.3
Chile	10.6	9.7	9.0	27.8	31.8	11.2
Denmark	51.7	4.8	0.1	0.1	31.0	12.2
Estonia	16.1	3.8	2.4	34.1	40.6	3.0
Finland	29.2	6.2	6.2	20.5	31.9	6.0
France	17.2	6.1	9.0	25.7	24.0	18.0
Germany	24.7	4.7	17.1	18.0	28.1	7.4
Greece	14.1	6.1	12.8	14.2	35.7	17.1
Hungary	13.9	3.3	13.6	20.0	42.6	6.7
Iceland	37.6	5.0	11.4**	n/a	32.9	13.1
Ireland	31.1	8.0	7.1	11.4	31.4	10.9
Israel	18.0	9.6	11.4	4.4	36.2	20.3
Italy	26.3	5.2	5.5	21.2	24.0	17.8
Japan	18.4	11.8	18.0	19.0	16.5	16.4
Korea	14.7	15.4	9.9	10.7	29.2	20.1
Latvia	20.2	5.1	9.8	21.4	37.3	6.2
Luxembourg	22.2	13.4	13.4	12.5	27.5	10.9
Mexico	17.3	14.9	20.2**	n/a	32.3	15.3
Netherlands	20.8	6.1	19.7	13.1	26.7	13.6
New Zealand	37.0	12.9	--	--	37.3	12.8
Norway	23.1	25.7	7.5	13.3	25.1	5.3
Poland	13.7	6.4	14.0	14.5	38.2	13.3
Portugal	18.4	9.7	11.7	15.8	38.3	6.0
Slovak Republic	9.9	8.4	10.0	22.8	33.9	14.9
Slovenia	15.3	4.5	20.6	15.3	36.0	8.2
Spain	22.8	5.9	5.9	26.3	24.2	14.8
Sweden	27.5	7.3	6.0	16.9	28.1	14.2
Switzerland	31.0	10.4	11.3	11.3	19.6	16.4
Turkey	13.5	7.5	10.0	14.7	43.5	10.8
United Kingdom	28.1	8.6	7.5	10.7	31.3	13.9
United States	38.8	7.4	8.5	13.1	15.5	16.7
OECD average	23.3	9.1	9.5	15.0	30.7	12.5

n/a not available

* Includes personal and corporate incomes not available separately. The OECD average does not include these figures.

** Includes employees and employers social security contributions not available separately. The OECD average does not include these figures.

Source: OECD Revenue Statistics, Tables 3.10, 3.12, 3.14, 3.16, 3.18, 3.26

<http://www.oecd.org/tax/tax-policy/revenue-statistics-tables-charts.htm>

8-May-17

Tax Structures as Percentage of Total Tax Receipts, 2009

Country	Personal income tax	Corporate income tax	Social security contributions		Consumption Taxes	Other taxes
			Employees	Employers		
Australia	37.3	18.4	--	--	26.4	17.8
Austria	22.3	4.0	14.1	16.2	26.6	16.8
Belgium	28.4	5.5	9.9	20.4	23.4	12.4
Canada	36.2	10.4	6.0	8.5	21.5	17.3
Czech Republic	7.5	24.5	7.8	0.4	52.2	7.7
Chile	10.7	10.5	8.8	27.2	31.2	11.5
Denmark	56.0	4.2	0.1	0.0	31.1	8.5
Estonia	16.0	5.2	1.5	34.8	39.4	3.1
Finland	31.1	4.7	5.6	21.9	30.6	6.1
France	17.3	3.5	9.6	26.7	24.4	18.6
Germany	25.2	3.7	17.0	18.1	28.7	7.3
Greece	14.5	8.1	13.4	15.1	31.3	17.7
Hungary	18.7	5.6	9.1	22.6	38.4	5.5
Iceland	37.9	5.2	9.0**	n/a	33.3	14.6
Ireland	30.4	8.4	6.9	11.4	33.0	9.9
Israel	19.6	8.5	11.6	4.2	36.2	19.8
Italy	26.5	5.7	5.7	21.6	22.2	18.3
Japan	20.0	9.6	17.6	18.5	16.9	17.5
Korea	14.1	14.4	9.4	10.6	30.7	20.8
Latvia	19.3	5.6	9.0	24.0	35.5	6.7
Luxembourg	20.6	14.7	13.7	12.8	27.3	10.9
Mexico	17.1	11.7	21.1**	n/a	32.3	17.8
Netherlands	22.1	6.1	18.3	12.9	27.3	13.3
New Zealand	41.1	11.0	--	--	34.1	13.8
Norway	24.1	21.9	7.8	14.2	26.4	5.7
Poland	14.5	7.2	13.3	14.7	35.9	14.4
Portugal	18.5	9.2	12.8	15.8	37.2	6.5
Slovak Republic	9.7	8.6	10.2	23.0	33.2	15.2
Slovenia	15.8	5.0	20.9	15.5	35.1	7.7
Spain	22.0	7.8	6.2	27.6	20.9	15.6
Sweden	28.8	6.4	6.0	18.3	27.7	12.8
Switzerland	31.8	10.4	11.0	11.0	19.4	16.4
Turkey	16.4	7.7	9.0	13.4	43.6	9.9
United Kingdom	30.4	8.1	7.8	11.4	27.7	14.7
United States	34.3	6.0	12.1	13.6	15.5	18.5
OECD average	23.9	8.8	9.5	15.3	30.2	12.3

n/a not available

* Includes personal and corporate incomes not available separately. The OECD average does not include these figures.

** Includes employees and employers social security contributions not available separately. The OECD average does not include these figures.

Source: OECD Revenue Statistics, Tables 3.10, 3.12, 3.14, 3.16, 3.18, 3.26

<http://www.oecd.org/tax/tax-policy/revenue-statistics-tables-charts.htm>

8-May-17

Tax Structures as Percentage of Total Tax Receipts, 2007

Country	Personal income tax	Corporate income tax	Social security contributions		Consumption Taxes	Other taxes
			Employees	Employers		
Australia	36.6	22.9	--	--	24.3	16.2
Austria	22.5	5.8	13.7	15.9	26.1	16.1
Belgium	27.8	8.0	9.4	19.0	23.4	12.4
Canada	37.1	10.6	5.7	8.2	22.4	16.1
Czech Republic	4.8	29.4	5.3	0.2	41.6	18.6
Chile	11.7	13.1	9.7	27.4	27.9	10.3
Denmark	52.8	6.8	0.1	0.0	32.6	7.7
Estonia	18.4	5.1	0.5	32.2	40.6	3.1
Finland	30.2	9.0	5.2	20.3	29.4	5.9
France	17.1	6.8	9.3	25.2	24.2	17.5
Germany	25.0	6.2	16.1	17.4	28.2	7.1
Greece	14.9	7.9	13.0	15.9	33.5	14.8
Hungary	18.2	6.9	9.3	23.8	36.8	5.0
Iceland	33.9	6.1	7.4**	n/a	36.1	16.5
Ireland	30.3	10.7	3.2	9.7	34.6	11.7
Israel	22.5	12.0	10.3	4.0	32.3	18.9
Italy	25.6	7.5	5.3	20.5	22.8	18.2
Japan	19.6	16.8	15.0	16.6	15.9	16.1
Korea	16.7	15.1	8.4	9.1	30.3	20.3
Latvia	20.3	9.0	7.5	20.2	38.2	4.8
Luxembourg	20.0	14.7	12.6	11.8	27.2	13.7
Mexico	15.9	14.5	20.4**	n/a	32.7	16.6
Netherlands	18.7	9.5	18.5	11.7	28.1	13.4
New Zealand	42.1	14.2	--	--	29.4	14.3
Norway	22.2	25.6	6.9	12.7	26.8	5.7
Poland	15.0	7.9	13.5	13.8	36.6	13.3
Portugal	16.8	10.9	11.4	14.2	40.4	6.4
Slovak Republic	9.9	10.0	9.3	21.0	35.0	14.9
Slovenia	14.7	8.6	19.1	14.2	33.3	10.1
Spain	20.4	12.9	5.2	23.5	23.5	14.5
Sweden	30.9	7.8	5.5	20.2	25.7	9.9
Switzerland	31.7	13.6	10.9	10.9	19.8	13.2
Turkey	17.0	6.8	8.8	10.1	45.6	11.8
United Kingdom	29.9	9.5	7.2	10.6	28.0	14.7
United States	38.3	10.0	10.4	11.8	14.0	15.5
OECD average	23.7	11.2	8.7	14.3	29.9	12.2

n/a not available

* Includes personal and corporate incomes not available separately. The OECD average does not include these figures.

** Includes employees and employers social security contributions not available separately. The OECD average does not include these figures.

Source: OECD Revenue Statistics, Tables 3.10, 3.12, 3.14, 3.16, 3.18, 3.26

<http://www.oecd.org/tax/tax-policy/revenue-statistics-tables-charts.htm>

16-Mar-10

Tax Structures as Percentage of Total Tax Receipts, 2006

Country	Personal income tax	Corporate income tax	Social security contributions		Taxes on goods and services	Other taxes
			Employees	Employers		
Australia	37.4	21.7	--	--	27.1	13.7
Austria	22.3	5.2	14.0	16.2	27.7	14.7
Belgium	29.3	8.3	9.2	18.6	25.6	9.0
Canada	36.3	11.0	5.9	8.4	24.3	14.1
Czech Republic	11.5	13.0	9.8	27.5	30.2	8.1
Denmark	49.8	8.7	2.0	0.1	33.2	6.2
Finland	30.3	7.7	5.4	20.4	31.1	5.0
France	17.5	6.7	9.2	25.1	24.8	16.8
Germany	24.5	5.9	16.9	18.4	28.4	6.0
Greece	14.9	8.5	13.9	16.3	36.0	10.5
Hungary	18.3	6.3	6.8	24.9	38.4	5.4
Iceland	33.7	5.8	n/a	n/a	42.3	18.2
Ireland	27.8	12.0	4.5	8.2	36.5	11.0
Italy	25.6	8.1	5.3	20.6	25.6	14.7
Japan	18.5	17.0	15.9	16.6	18.6	13.4
Korea	15.2	14.3	11.9	9.1	32.6	16.8
Luxembourg	21.0	13.8	12.4	12.0	27.9	12.9
Mexico	25.1*	n/a	14.9**	n/a	56.3	3.7
Netherlands	18.8	8.5	17.3	11.8	30.5	13.1
New Zealand	40.7	15.8	--	--	32.7	10.9
Norway	20.7	29.4	6.6	12.1	27.3	3.8
Poland	13.7	7.1	36.3**	n/a	38.1	4.7
Portugal	15.4	8.4	9.6	20.8	40.6	5.3
Slovak Republic	8.5	9.9	9.4	21.4	38.7	12.1
Spain	18.9	11.5	5.0	24.5	27.2	12.9
Sweden	31.9	7.5	5.4	19.8	26.1	9.2
Switzerland	35.6	10.1	10.8	10.6	23.0	9.9
Turkey	15.6	6.0	8.4	9.6	48.7	11.7
United Kingdom	29.0	10.8	7.6	10.2	29.0	13.4
United States	36.5	11.8	10.4	12.1	16.8	12.3
EU average	25.1	8.8	9.2	16.2	30.0	10.7
OECD average	24.8	10.7	8.6	14.6	31.5	9.7

n/a not available

* Includes personal and corporate incomes not available separately. The OECD average does not include these figures.

** Includes employees and employers social security contributions not available separately. The OECD average does not include these figures.

Source: OECD in Figures 2009

<http://browse.oecdbookshop.org/oecd/pdfs/browseit/0109061E.PDF>

16-Feb-09

Tax Structures as Percentage of Total Tax Receipts, 2005

Country	Personal income tax	Corporate income tax	Social security contributions		Taxes on goods and services	Other taxes
			Employees	Employers		
Australia	39.8	19.3	--	--	27.8	13.2
Austria	22.1	5.4	14.0	16.2	28.4	14.0
Belgium	30.5	7.7	9.4	18.5	25.3	8.6
Canada	35.6	10.5	6.0	8.4	25.4	14.1
Czech Republic	12.2	12.0	9.7	27.4	31.3	7.5
Denmark	48.7	7.6	2.1	0.1	32.2	9.3
Finland	30.7	7.6	5.0	20.4	31.3	4.9
France	17.3	6.2	9.2	25.0	25.3	16.9
Germany	23.3	4.9	17.4	19.2	29.0	6.1
Greece	14.8	10.3	14.1	16.0	34.6	10.2
Hungary	18.0	5.7	6.3	24.6	39.7	5.8
Iceland	34.8	5.6	0.2	7.8	40.4	11.3
Ireland	27.3	11.2	4.6	9.3	37.8	9.9
Italy	25.5	6.8	5.5	21.4	26.4	14.4
Japan	18.3	15.5	15.9	16.7	19.4	14.1
Korea	13.3	16.0	12.1	8.9	34.3	15.4
Luxembourg	19.0	15.5	12.3	12.2	28.8	12.3
Mexico	24.1*	n/a	15.7**	n/a	56.7	3.5
Netherlands	18.0	9.8	16.5	10.7	31.7	13.3
New Zealand	41.1	16.8	--	--	32.1	10.1
Norway	22.1	27.0	6.9	12.3	27.9	3.7
Poland	12.6	6.1	39.7**	n/a	36.7	4.9
Portugal	15.7	8.8	10.2	20.9	39.3	5.2
Slovak Republic	8.4	8.7	9.6	22.4	39.7	11.2
Spain	18.0	10.8	5.3	23.6	28.0	14.2
Sweden	31.6	7.5	5.5	21.0	26.1	8.3
Switzerland	35.7	8.9	11.2	10.8	23.6	9.9
Turkey	14.7	7.1	7.7	10.2	49.3	10.9
United Kingdom	28.6	9.3	7.8	10.4	30.3	13.1
United States	35.1	11.4	10.8	12.6	17.4	12.7
EU average	24.7	8.6	9.3	16.3	30.3	10.7
OECD average	24.6	10.3	8.4	14.5	31.9	9.0

n/a not available

* Includes personal and corporate incomes not available separately. The OECD average does not include these figures.

** Includes employees and employers social security contributions not available separately. The OECD average does not include these figures.

Source: OECD in Figures 2008

<http://ocde.p4.siteinternet.com/publications/doifiles/012008061P1T027.xls>

27-Nov-07

Tax Structures as Percentage of Total Tax Receipts, 2004

Country	Personal income tax	Corporate income tax	Social security contributions		Taxes on goods and services	Other taxes
			Employees	Employers		
Australia	40.2	18.2	--	--	28.5	13.1
Austria	22.7	5.4	13.8	15.8	28.2	14.2
Belgium	30.6	8.0	9.9	18.6	25.0	7.8
Canada	35.1	10.3	6.2	8.5	25.9	14.1
Czech Republic	12.7	12.4	9.5	27.0	31.2	7.2
Denmark	50.7	6.5	2.3	0.1	32.7	7.7
Finland	30.5	8.1	4.8	20.3	31.7	4.6
France	17.0	6.3	9.3	25.3	25.6	16.5
Germany	22.8	4.5	17.6	19.8	29.2	6.1
Greece	13.8	9.4	13.9	16.0	37.1	9.7
Hungary	17.8	5.8	6.3	23.4	40.8	5.8
Iceland	36.9	3.3	0.2	8.1	41.1	10.4
Ireland	27.4	11.9	4.8	9.3	37.8	8.8
Italy	25.4	6.9	5.5	21.1	26.4	14.7
Japan	17.8	14.2	16.2	17.1	20.0	14.6
Korea	13.6	14.3	12.1	8.6	36.3	15.0
Luxembourg	17.8	15.3	12.4	12.6	30.4	11.4
Mexico	24.6*	n/a	16.5**	n/a	55.5	3.4
Netherlands	16.4	8.2	18.3	11.2	32.0	14.0
New Zealand	41.0	15.5	--	--	33.8	9.7
Norway	23.5	22.6	7.3	13.0	29.7	3.8
Poland	12.0	5.8	40.9**	n/a	36.0	5.2
Portugal	15.9	8.3	9.3	21.4	38.6	6.5
Slovak Republic	9.3	8.1	9.4	28.0	39.8	5.4
Spain	17.7	9.8	5.4	24.4	28.0	14.7
Sweden	31.4	6.3	5.6	22.5	25.8	8.5
Switzerland	34.8	8.6	11.4	11.0	23.7	10.5
Turkey	14.9	7.3	8.4	10.7	47.7	11.1
United Kingdom	28.7	8.1	7.7	10.4	32.0	13.1
United States	34.7	8.7	11.6	13.3	18.3	13.4
EU average	24.6	8.2	9.4	16.6	30.7	10.6
OECD average	24.6	9.6	8.5	14.9	32.3	10.1

n/a not available

* Includes personal and corporate incomes not available separately.

** Includes employees and employers social security contributions not available separately.

Source: OECD in Figures, 2007 Edition

http://puck.sourceoecd.org/vl=3011978/cl=20/nw=1/rpsv/figures_2007/en/page27.htm

28-Mar-07

Tax Structures as Percentage of Total Tax Receipts, 2003

Country	Personal income tax	Corporate income tax	Social security contributions		Taxes on goods and services	Other taxes
			Employees	Employers		
Australia	38.5	16.7	--	--	29.7	15.1
Austria	23.1	5.1	13.8	15.9	28.2	13.9
Belgium	31.4	7.4	9.9	19.1	24.6	7.5
Canada	34.6	10.4	6.3	8.6	26.1	14.0
Czech Republic	13.0	12.3	9.9	28.0	29.7	7.2
Denmark	53.1	5.9	2.4	0.1	33.0	5.5
Finland	31.0	7.7	4.8	20.1	32.0	4.4
France	17.5	5.7	9.5	25.7	25.5	16.0
Germany	23.9	3.5	17.7	19.9	29.4	5.6
Greece	13.7	9.2	14.4	16.5	35.8	10.4
Hungary	18.9	5.8	6.1	24.1	39.4	5.7
Iceland	37.6	3.9	0.3	8.3	41.0	9.0
Ireland	26.5	12.9	4.7	9.2	38.4	8.4
Italy	25.1	6.6	5.4	20.6	25.7	16.5
Japan	17.5	13.0	16.5	17.6	20.3	15.0
Korea	12.7	15.3	11.7	7.9	37.1	15.4
Luxembourg	17.1	19.1	12.4	12.4	28.1	10.9
Mexico	26.5	n/a	16.9	n/a	52.5	4.1
Netherlands	17.9	7.6	17.4	11.6	31.8	13.8
New Zealand	41.9	13.6	--	--	35.2	9.3
Norway	24.8	18.5	7.8	13.8	31.2	3.9
Poland	12.8	5.3	41.4	n/a	35.8	4.6
Portugal	15.8	8.7	31.7	n/a	36.7	7.1
Slovak Republic	10.8	9.1	9.4	28.4	36.2	6.2
Spain	18.6	9.0	5.6	24.9	28.2	13.7
Sweden	31.3	5.0	5.7	22.9	26.3	8.9
Switzerland	34.3	8.5	12.0	11.6	23.3	10.2
Turkey	15.7	8.0	7.3	9.5	49.5	10.0
United Kingdom	28.7	7.8	7.5	10.3	32.7	13.0
United States	35.3	8.1	11.7	13.3	18.2	13.5
EU average	25.0	8.1	9.4	16.4	30.4	10.8
OECD average	24.9	9.3	8.5	14.8	32.1	10.4

n/a not available

Revenue Statistics, 1965-2005, OECD, Paris, 2006;

Taxing Wages, 2004/2005, OECD, Paris, 2006;

OECD in Figures, 2006-2007 Edition

Available at: http://www.oecd.org/document/43/0,2340,en_2649_201185_37806443_1_1_1_1,00.html

Tax Structures as Percentage of Total Tax Receipts, 2002

Country	Personal income tax	Corporate income tax	Social security contributions		Taxes on goods and services	Other taxes
			Employees	Employers		
Australia	38.5	16.8	--	--	30.3	14.4
Austria	22.8	5.1	13.7	15.8	28.2	14.4
Belgium	31.7	7.6	9.9	19.0	24.6	7.1
Canada	35.0	10.1	6.2	8.5	26.3	13.9
Czech Republic	12.8	11.8	10.0	28.3	29.7	7.3
Denmark	53.2	5.8	2.7	0.7	33.1	4.5
Finland	31.2	9.3	4.7	20.0	30.2	4.6
France	17.3	6.6	9.3	25.3	25.4	16.2
Germany	25.1	2.9	17.6	19.8	29.2	5.5
Greece	14.0	10.4	12.7	15.5	37.3	10.1
Hungary	20.3	6.2	6.2	23.8	37.4	6.1
Iceland	38.6	3.0	0.3	7.9	40.3	10.0
Ireland	26.2	13.1	4.5	9.6	39.5	7.1
Italy	25.5	7.6	5.6	20.4	26.9	14.0
Japan	18.4	12.2	16.3	17.6	20.1	15.4
Korea	12.8	12.8	11.1	7.7	38.8	16.8
Luxembourg	16.2	20.5	11.3	12.4	27.9	11.6
Mexico	28.9*	n/a	17.9**	n/a	49.0	3.5
Netherlands	18.3	8.8	16.6	11.7	30.8	13.8
New Zealand	42.3	12.1	--	--	35.2	10.4
Norway	24.8	18.9	7.7	13.7	31.2	3.7
Poland	22.9	6.3	29.0**	n/a	36.9	4.9
Portugal	27.6*	n/a	27.1**	n/a	41.1	4.2
Slovak Republic	10.2	8.2	8.5	25.0	34.1	14.0
Spain	19.4	9.1	5.6	24.9	28.6	12.4
Sweden	30.4	4.8	5.8	24.3	26.4	8.3
Switzerland	34.4	8.8	12.0	11.8	22.6	10.4
Turkey	17.6	7.1	6.8	9.1	46.8	12.5
United Kingdom	29.8	8.1	6.8	9.6	32.7	13.0
United States	37.7	6.7	11.7	13.0	17.6	13.2
EU average [1]	25.8	8.6	9.1	16.3	30.8	9.4
OECD average [1]	26.0	9.3	8.3	14.6	31.9	9.8

n/a not available

* Includes personal and corporate incomes not available separately.

** Includes employees and employers social security contributions not available separately.

[1] Unweighted

Sources:

Revenue Statistics, 1965–2003, OECD, Paris, 2004;

Taxing Wages, 2003-2004, OECD, Paris, 2004

OECD Tax Database;

Centre for Tax Policy and Administration, DAF.

Available at: <http://dx.doi.org/10.1787/634788846751>

Tax Structures as Percentage of Total Tax Receipts, 2001

Country	Personal income tax	Corporate income tax	Social security contributions		Taxes on goods and services	Other taxes
			Employees	Employers		
Australia	40.8	14.9	--	--	29.1	15.3
Austria	22.9	6.9	13.4	15.7	27.1	14.0
Belgium	31.6	7.9	9.8	18.9	24.6	7.1
Canada	37.1	10.0	6.0	8.3	24.7	14.0
Czech Republic	12.5	11.0	10.1	28.9	30.5	7.0
Denmark	52.7	6.3	3.8	0.7	32.2	4.4
Finland	30.5	10.6	4.8	20.0	29.4	4.6
France	17.7	7.6	9.0	24.9	25.2	15.5
Germany	27.1	1.7	17.5	19.5	28.8	5.4
Greece	14.7	9.2	12.0	14.4	37.9	11.8
Hungary	19.6	6.1	5.7	23.7	38.7	6.3
Iceland	39.8	3.2	0.2	7.9	41.5	7.4
Ireland	29.7	12.1	4.4	9.4	37.3	7.0
Italy	25.9	8.6	5.5	20.1	25.6	14.2
Japan	20.1	12.7	15.1	18.8	19.0	14.4
Korea	14.1	12.3	10.7	7.5	39.6	15.7
Luxembourg	17.7	18.3	12.0	12.4	26.6	13.1
Mexico	28.0*	n/a	17.0**	n/a	51.5	3.5
Netherlands	16.3	10.4	17.1	11.5	30.7	13.9
New Zealand	42.9	11.3	--	--	35.5	10.3
Norway	24.2	21.7	6.9	12.3	31.3	3.5
Poland	23.6	5.8	--	30.2	35.8	4.5
Portugal	17.9	10.8	10.0	15.4	40.0	5.8
Slovak Republic	10.8	6.8	8.8	26.3	33.2	14.1
Spain	19.6	8.1	6.0	24.7	29.3	12.4
Sweden	31.9	5.7	5.6	23.6	25.1	8.1
Switzerland	32.0	10.2	11.8	11.8	23.2	11.0
Turkey	21.3	6.6	6.2	11.6	38.7	15.7
United Kingdom	30.2	9.5	6.8	9.6	31.3	12.6
United States	42.3	6.5	10.8	12.5	16.1	11.8
EU average [1]	25.8	8.9	9.2	16.1	30.1	10.0
OECD average [1]	26.5	9.4	7.9	15.2	31.3	9.7

n/a not available

* Includes personal and corporate incomes not available separately.

** Includes employees and employers social security contributions not available separately.

[1] Unweighted

Sources:

Revenue Statistics, 1965–2002, OECD, Paris, 2003;

Taxing Wages, 2002-2003, OECD, Paris, 2003;

OECD Tax Database;

Centre for Tax Policy and Administration, DAF.

Available at: <http://dx.doi.org/10.1787/554240246578>, downloaded 11/2/06.

Tax Structures as Percentage of Total Tax Receipts, 2000

Country	Personal income tax	Corporate income tax	Social security contributions		Taxes on goods and services	Other taxes
			Employees	Employers		
Australia	36.7	20.6	0.0	0.0	27.5	15.2
Austria	22.1	4.7	14.0	16.4	28.4	14.4
Belgium	31.0	8.1	9.7	18.6	25.4	7.2
Canada	36.8	11.1	5.7	8.2	24.4	13.8
Czech Republic	12.7	9.8	10.0	28.3	32.0	7.2
Denmark	52.6	4.9	3.9	0.7	32.5	5.4
Finland	30.8	11.8	4.7	18.8	29.1	4.8
France	18.0	7.0	8.9	24.9	25.8	15.4
Germany	25.3	4.8	17.2	19.2	28.1	5.4
Greece	13.5	11.6	16.4	13.7	36.1	8.7
Hungary	18.6	5.7	5.4	23.6	40.5	6.2
Iceland	34.4	3.3	0.2	7.5	45.0	9.6
Ireland	30.8	12.1	4.2	8.6	37.2	7.1
Italy	25.7	7.5	5.4	19.8	28.4	13.2
Japan	20.6	13.5	14.2	18.6	18.9	14.2
Korea	14.6	14.1	9.3	7.5	38.3	16.2
Luxembourg	18.3	17.7	11.3	11.4	27.3	14.0
Mexico	28.0*	n/a	17.0**	n/a	53.1	3.2
Netherlands	14.9	10.1	19.5	11.4	29.0	15.1
New Zealand	42.8	11.7	0.0	0.0	34.5	11.0
Norway	25.6	15.2	7.7	13.3	34.4	3.8
Poland	23.2	6.9	0.0	29.4	36.6	3.9
Portugal	17.5	12.2	9.5	14.7	39.9	6.2
Slovak Republic	10.0	8.3	7.7	24.2	35.9	13.9
Spain	18.7	8.6	5.5	24.3	29.8	13.1
Sweden	35.6	7.5	5.5	22.0	20.7	8.7
Switzerland	30.6	7.9	11.0	10.8	19.7	20.0
Turkey	21.5	7.0	6.5	8.7	40.7	15.6
United Kingdom	29.2	9.8	6.7	9.4	32.3	12.6
United States	42.4	8.5	10.2	11.9	15.7	11.3
EU average ¹	25.6	9.2	9.5	15.6	30.0	10.1
OECD average¹	26.0	9.7	7.9	14.7	31.6	10.1

Notes:

¹ Unweighted

* Includes personal and corporate incomes not available separately

** Includes employees and employers social security contributions not available separately

Sources: OECD in Figures Statistics on the Member Countries, 2003.

Revenue Statistics, 1965–2001 , OECD, Paris, 2003; Taxing Wages, 2001-2002 , OECD Paris, 2003;
OECD Tax Database; Centre for Tax Policy and Administration, DAF.

Tax Structures as Percentage of Total Tax Receipts, 1999

Country	Personal income tax	Corporate income tax	Social security contributions		Taxes on goods and services	Other taxes
			Employees	Employers		
Australia	43.3	15.9	0.0	0.0	25.0	15.8
Austria	22.9	4.1	14.2	16.8	28.3	13.7
Belgium	30.6	7.9	9.7	19.3	25.4	7.1
Canada	38.1	9.8	5.3	8.0	24.7	14.1
Czech Republic	12.9	9.5	9.8	27.9	32.5	7.4
Denmark	50.6	5.9	3.5	0.7	32.5	6.8
Finland	31.9	9.1	4.3	20.1	31.0	3.6
France	17.6	6.4	8.8	25.0	26.8	15.4
Germany	25.1	4.8	17.3	19.3	28.0	5.5
Greece	14.2	8.7	16.8	14.0	36.7	9.6
Hungary	17.3	5.9	5.6	27.4	40.4	3.4
Iceland	34.9	4.2	0.2	7.7	45.8	7.2
Ireland	30.1	12.1	3.9	8.1	38.4	7.4
Italy	26.4	7.7	5.5	20.0	27.5	12.9
Japan	18.5	12.9	14.4	19.1	20.1	15.0
Korea	15.6	8.9	8.4	8.8	40.2	18.1
Luxembourg	18.7	17.6	11.6	11.1	27.8	13.2
Mexico	30.0 ^a	..	17.8 ^b	..	51.0	1.2
Netherlands	15.2	10.1	27.6 ^c	11.6	28.0	7.5
New Zealand	41.8	11.1	0.0	0.0	36.2	10.9
Norway	28.2	7.6	8.3	14.6	37.2	4.1
Poland	23.1	7.4	0.0	28.1	37.6	3.8
Portugal	16.9	11.7	9.4	14.5	41.3	6.2
Slovak Republic	12.6	8.0	7.9	24.7	34.1	12.7
Spain	19.5	8.0	5.5	24.1	30.0	12.9
Sweden	35.6	6.0	5.8	19.1	21.4	12.1
Switzerland	29.0	7.2	11.5	11.1	19.9	21.3
Turkey	23.8	7.6	6.9	8.8	35.9	17.0
United Kingdom	28.8	10.4	7.3	9.7	32.3	11.5
United States	40.7	8.3	10.5	12.2	16.4	11.9
EU average ¹	25.6	8.7	8.2	15.6	30.4	11.5
OECD average¹	26.3	8.8	7.3	14.9	31.7	11.0

Notes:

¹ Unweighted

a. Includes personal and corporate incomes not available separately

b. Includes employees and employers social security contributions not available separately

c. Including self-employment or non-employed

Sources: OECD in Figures Statistics on the Member Countries, 2002.

Revenue Statistics, 1965–2000 , OECD, Paris, 2001; Taxing Wages, 2000-2001 , OECD Paris, 2002;

OECD Tax Database; Centre for Tax Policy and Administration, DAF.