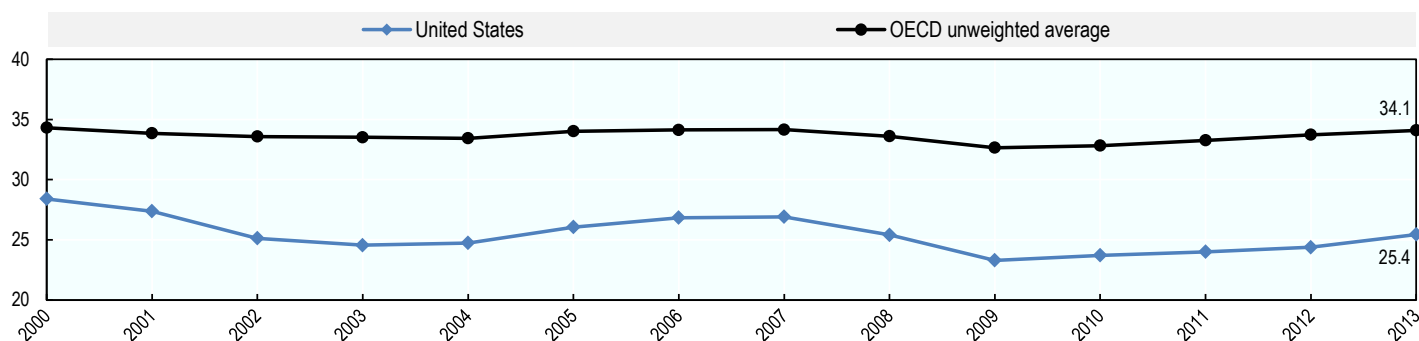


Revenue Statistics 2014 – The United States

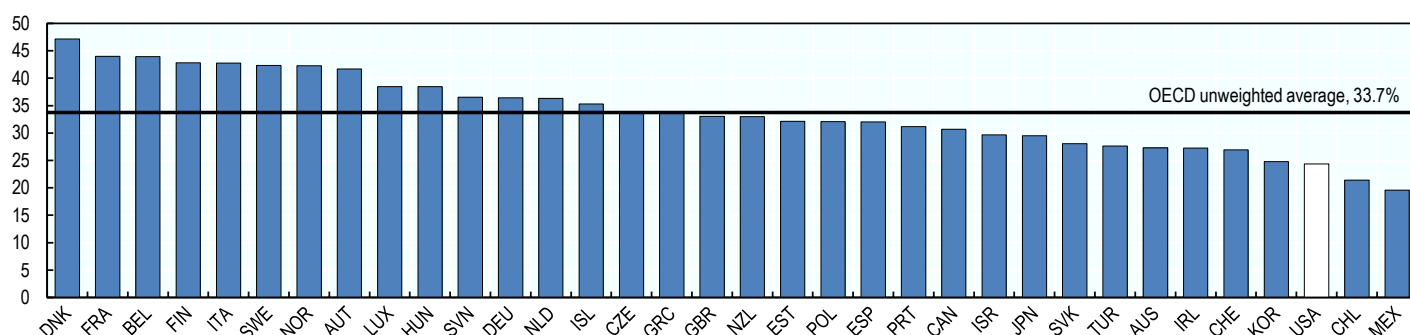
Tax burden over time

The OECD's annual *Revenue Statistics* report found that the tax burden in the United States increased by 1 percentage point from 24.4% to 25.4% in 2013. The corresponding figure for the OECD average was an increase of 0.4 percentage points from 33.7% to 34.1%. Since the year 2000, the tax burden in United States has declined from 28.4% to 25.4%. Over the same period, the OECD average in 2013 was slightly less than in 2000 (34.1% compared with 34.3%).



Tax burden compared to the OECD

The United States ranked 32nd out of 34 member countries in terms of the tax to GDP ratio in 2012 (the latest year for which tax revenue data is available for all OECD countries). In that year the United States had a tax to GDP ratio of 24.4% compared with the OECD average of 33.7%.



Tax structure

The structure of tax receipts in the United States compared with the OECD average is characterised by:

- Higher revenues from taxes on personal income, corporate income and property.
- A lower proportion of revenues from taxes on goods and services, and social security contributions.
- No revenues from payroll taxes.

	United States		OECD unweighted average (%)
	Billions USD	%	
Taxes on personal income, profits and gains	1,484	38	25
Taxes on corporate income and gains	402	10	9
Social security contributions	881	22	26
Payroll taxes	-	0	1
Taxes on property	466	12	6
Taxes on goods and services	707	18	33
Of which VAT is	-	0	20
Other	-	0	1
TOTAL	3,941	100	100

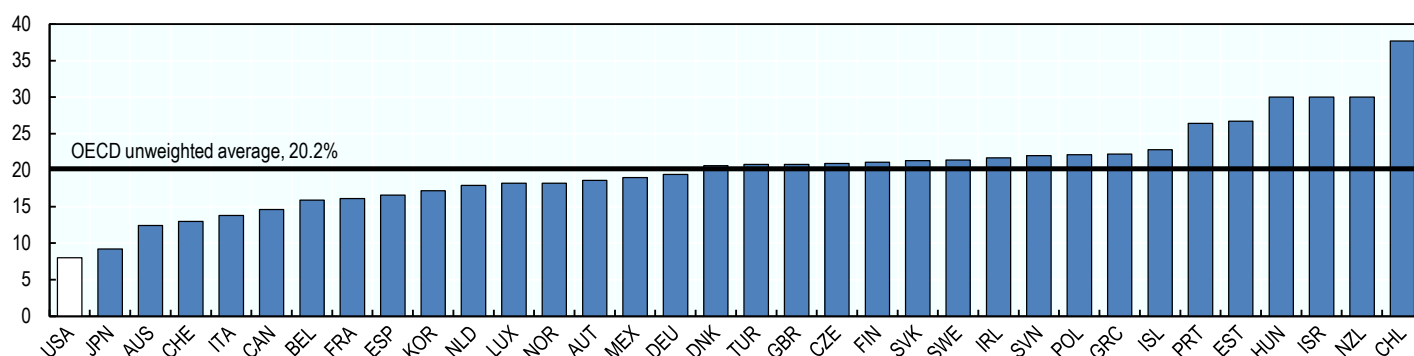
[Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding]
Source: OECD Revenue Statistics 2014 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

Consumption Tax Trends 2014 – The United States

The United States is the only OECD country that employs a retail sales tax rather than a value added tax (VAT) as the principal consumption tax. However, the retail sales tax in the United States is not a federal tax. Rather, it is a tax imposed at the state and local government levels. Currently, 45 of the 50 States impose general retail sales taxes as do thousands of local tax jurisdictions whose levies generally are identical to the state levies and are administered by the State.

Retail sales taxes and VAT belong to the same category (Taxes on general consumption) in the OECD classification of taxes. Compared to the other OECD countries, the United States has the lowest proportion of revenue from general consumption in its total tax revenue (8%), far below the OECD average (20.2%).

Taxes on general consumption revenue as percentage of total taxation, 2012



[VAT: value added tax. GST: goods and services tax]

Source: OECD Consumption Tax Trends 2014 <http://www.oecd.org/tax/consumption/consumption-tax-trends-19990979.htm>

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