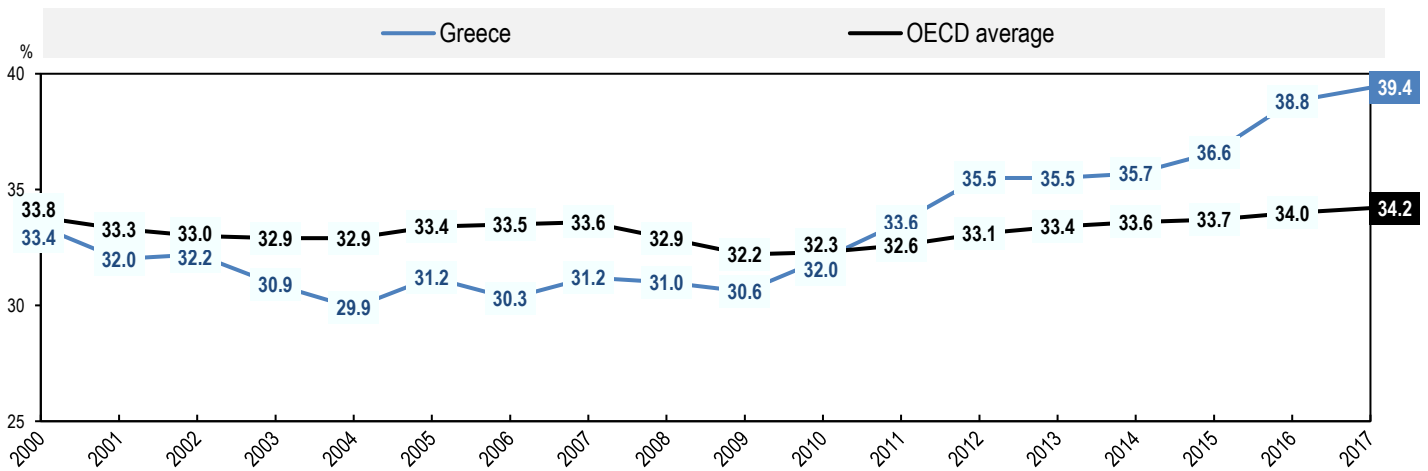


# Revenue Statistics 2018 - Greece

## Tax-to-GDP ratio

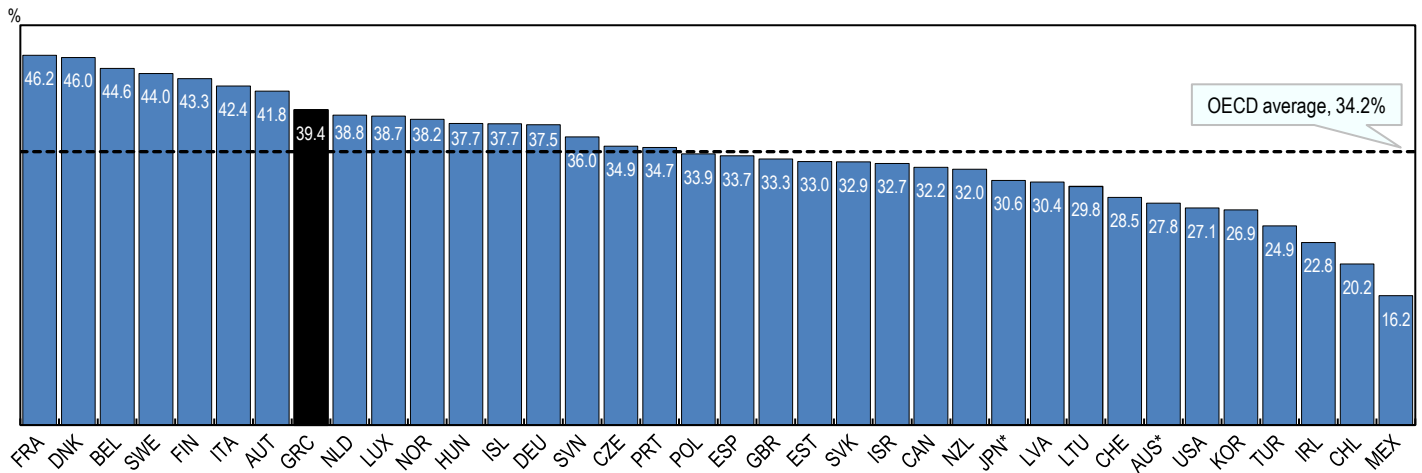
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Greece increased by 0.6 percentage points, from 38.8% in 2016 to 39.4% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in Greece has increased from 33.4% in 2000 to 39.4% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in Greece was 39.4% in 2017, with the lowest being 29.9% in 2004.



### Tax-to-GDP ratio compared to the OECD, 2017

Greece ranked 8th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Greece had a tax-to-GDP ratio of 39.4% compared with the OECD average of 34.2%. In 2016, Greece was ranked 10th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



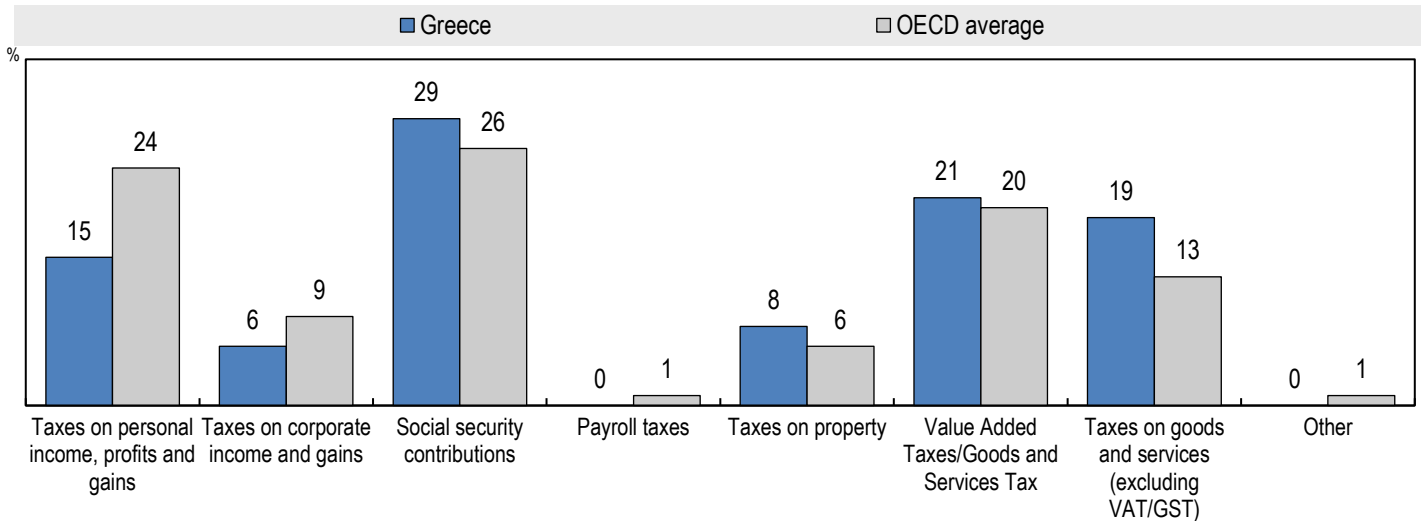
\* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

## Tax structures

### Tax structure compared to the OECD average

The structure of tax receipts in Greece compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Greece is characterised by:

- » Higher revenues from social security contributions; property taxes; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » A lower proportion of revenues from taxes on personal income, profits & gains and taxes on corporate income & gains.
- » No revenues from payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in Greece			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains <sup>1</sup>	15 877	14 904	+ 973	23	23	-	27th	29th	+ 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	10 310	10 155	+ 155	15	16	- 1	28th	28th	-
<i>Corporate income and gains</i>	4 371	3 800	+ 571	6	6	-	22nd	24th	+ 2
Social security contributions	19 313	18 807	+ 506	29	29	-	18th	16th	- 2
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	5 489	5 418	+ 71	8	8	-	11th	9th	- 2
Taxes on goods and services	26 787	25 192	+ 1 595	40	39	+ 1	6th	8th	+ 2
<i>of which VAT</i>	14 333	12 885	+ 1 448	21	20	+ 1	13th	20th	+ 7
Other	197	181	+ 16	-	-	-	26th	26th	-
<b>TOTAL</b>	<b>67 663</b>	<b>64 502</b>	<b>+ 3 161</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.
2. The country with the highest share being 1st and the country with the lowest share being 36th.

Source: OECD Revenue Statistics 2018 <http://oe.cd/revenue-statistics>

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