

Table 1. Total tax revenue as percentage of GDP

	1975	1985	1990	1995	1998	1999	2000 Provisional
Canada	33.1	33.6	36.6	36.6	38.3	38.2	37.5
Mexico		17.0	17.3	16.6	16.5	16.8	18.1
United States	26.9	26.1	26.7	27.6	28.8	28.9	n.a.
Australia	26.6	29.1	29.4	29.4	29.8	30.6	n.a.
Japan	20.9	27.5	30.7	27.9	26.8	26.2	27.1
Korea	15.2	16.9	19.1	20.5	22.9	23.6	26.4
New Zealand	31.1	33.6	38.0	38.0	35.5	35.6	36.2
Austria	37.7	41.9	40.4	41.6	44.2	43.9	43.3
Belgium	40.8	45.8	43.1	44.8	45.9	45.7	46.0
Czech Republic				40.1	38.1	40.4	39.5
Denmark	41.4	47.4	47.1	49.4	49.5	50.4	48.4
Finland	37.7	40.0	44.7	44.9	45.9	46.2	46.5
France	36.9	43.8	43.0	44.0	45.1	45.8	45.5
Germany ¹	36.0	32.9	32.6	38.2	37.0	37.7	37.8
Greece	21.0	28.6	29.3	31.7	35.7	37.1	38.0
Hungary				42.4	38.8	39.2	38.7
Iceland	29.6	28.1	31.0	31.2	34.1	36.3	37.3
Ireland	30.2	35.0	33.5	32.8	31.7	32.3	31.5
Italy	26.2	34.4	38.9	41.2	42.5	43.3	42.3
Luxembourg	39.0	44.4	40.5	41.7	41.1	41.8	42.0
Netherlands	43.0	42.4	42.8	41.9	40.9	42.1	41.8
Norway ²	39.9	43.3	41.8	41.5	43.4	41.6	40.2
Poland				39.6	37.6	35.2	n.a.
Portugal	21.2	26.9	29.4	32.5	33.5	34.3	34.7
Slovak Republic					37.1	35.3	35.8
Spain	19.5	27.6	33.0	32.8	34.1	35.1	35.3
Sweden	43.4	48.5	53.6	47.6	51.6	52.2	53.3
Switzerland	27.9	30.2	30.6	33.1	34.6	34.4	35.9
Turkey	16.0	15.4	20.0	22.6	28.4	31.3	32.8
United Kingdom	35.4	37.6	35.9	35.1	37.1	36.3	37.7
<i>Unweighted average:</i>							
OECD Total	31.1	33.8	35.0	36.1	36.9	37.3	
OECD America	30.0	25.5	26.9	26.9	27.9	28.0	
OECD Pacific	23.5	26.8	29.3	29.0	28.8	29.0	
OECD Europe	32.8	36.5	37.4	38.7	39.5	39.9	
EU 15	34.0	38.5	39.2	40.0	41.1	41.6	

1. Unified Germany beginning in 1991.

2. On an accrual basis, the figures for Norway in 1999 and 2000 are estimated to be 43.3 and 43.1

Source: OECD Revenue Statistics.

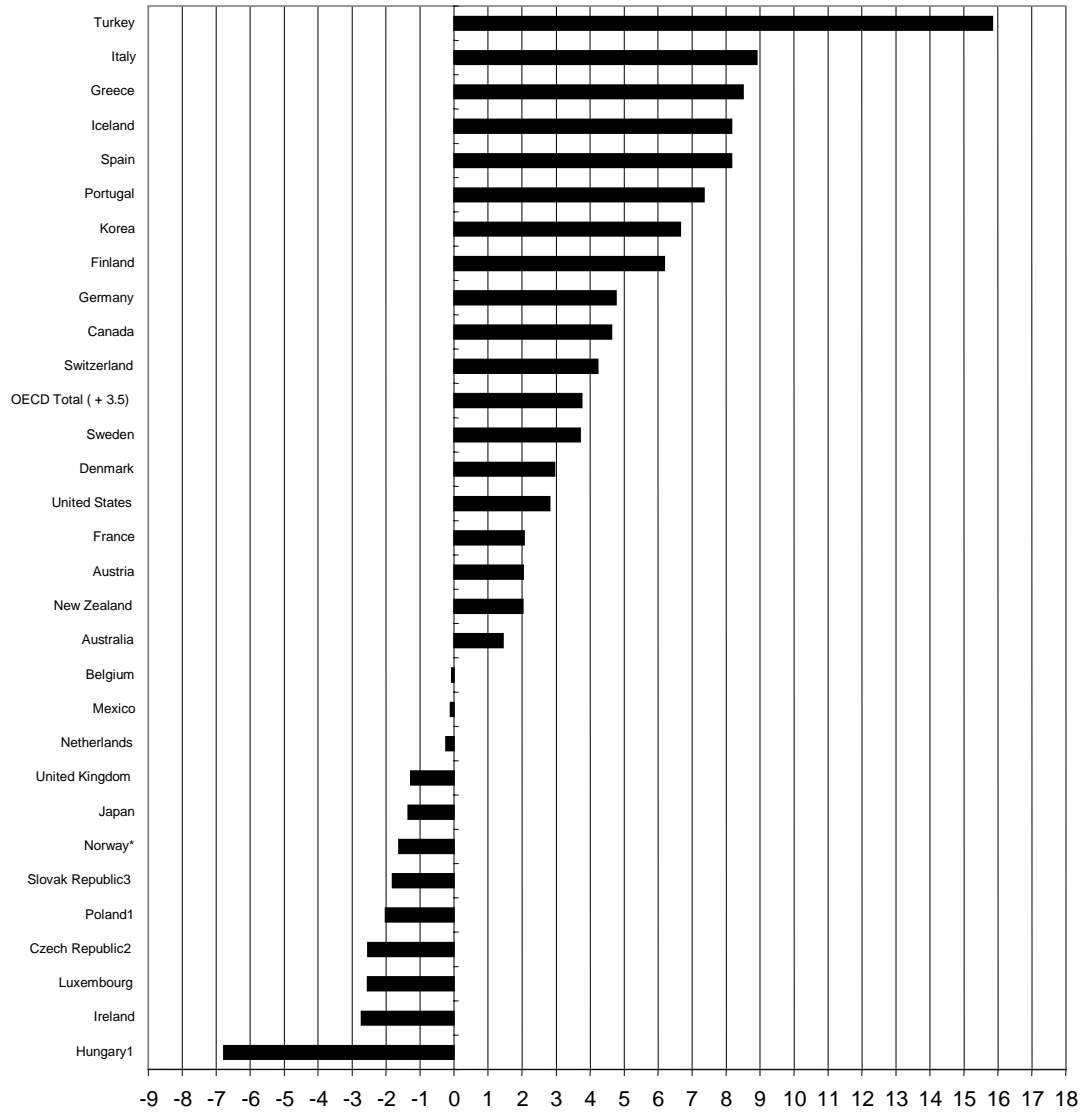
Table 2. Taxes on income and profits as percentage of GDP

	1975	1985	1990	1995	1998	1999	2000 Provisional
Canada	15.6	14.8	17.7	16.9	18.5	18.7	18.3
Mexico		3.8	4.7	4.1	4.7	5.1	5.0
United States	12.4	11.8	12.1	12.6	14.3	14.2	n.a.
Australia	14.9	15.9	16.8	16.3	17.2	18.1	n.a.
Japan	9.3	12.6	14.9	10.2	8.8	8.2	9.1
Korea	3.7	4.5	6.2	6.5	7.0	5.8	7.6
New Zealand	20.7	23.1	22.0	23.0	20.4	20.4	21.3
Austria	9.9	11.1	10.3	11.1	12.9	12.6	12.4
Belgium	16.3	18.9	16.2	17.3	18.0	17.6	18.1
Czech Republic				9.9	8.9	9.0	8.9
Denmark	24.4	27.1	27.6	30.0	29.2	29.6	28.5
Finland	18.1	18.1	19.3	18.0	19.0	19.0	20.5
France	5.9	7.0	6.9	7.1	10.4	11.0	11.4
Germany ¹	12.4	11.4	10.6	11.6	10.9	11.2	11.4
Greece	2.8	5.0	5.8	7.2	9.3	9.8	10.4
Hungary				8.9	8.7	9.1	9.5
Iceland	6.7	6.4	9.1	10.6	13.2	14.2	15.0
Ireland	9.1	12.1	12.3	12.8	13.2	13.6	13.7
Italy	5.6	12.7	14.2	14.5	13.9	14.7	14.2
Luxembourg	16.9	19.2	15.9	16.2	15.9	15.2	15.0
Netherlands	15.0	11.2	13.8	11.1	10.6	10.6	10.5
Norway	13.7	17.2	14.7	14.6	16.0	14.9	16.4
Poland				12.1	11.1	10.7	n.a.
Portugal	3.7	6.9	7.6	8.5	9.7	9.9	10.3
Slovak Republic					9.1	8.5	7.6
Spain	4.3	7.2	10.1	9.6	9.6	9.9	9.9
Sweden	21.9	20.5	22.3	19.7	21.0	21.7	22.5
Switzerland	12.3	12.2	12.5	12.2	12.9	12.5	13.6
Turkey	6.8	5.7	6.7	6.4	9.4	9.8	9.5
United Kingdom	15.8	14.5	14.2	12.8	14.2	14.2	14.5
<i>Unweighted average:</i>							
OECD Total	11.9	12.7	13.2	12.8	13.3	13.3	
OECD America	14.0	10.1	11.5	11.2	12.5	12.6	
OECD Pacific	12.2	14.0	15.0	14.0	13.3	13.1	
OECD Europe	11.7	12.9	13.2	12.8	13.4	13.5	
EU 15	12.1	13.5	13.8	13.8	14.5	14.7	

1. Unified Germany beginning in 1991.

Source: OECD Revenue Statistics.

Chart 1. Changes in tax to GDP (in percentage points)
1985 – 1999



(1) 1991-1999; (2) 1993-1999; (3) 1998-1999.

*On an accrual basis, the change for Norway is approximately zero.

Source: OECD Revenue Statistics.

Table 3 Composition of Tax Revenue, 1999

	Income & Profits	Social Security	Payroll	Property	Goods & Services	Other
Canada	48.9	13.6	2.1	10.1	24.7	0.6
Mexico	30.0	17.8	-	-	51.0	1.2
United States	49.1	23.9	-	10.7	16.4	-
Australia	59.2	-	6.4	9.4	25.0	-
Japan	31.4	37.2	-	11.0	20.1	0.3
Korea	24.8	17.2	0.2	13.7	40.2	3.9
New Zealand	57.2	-	0.8	5.8	36.2	0.0
Austria	28.7	34.3	6.2	1.3	28.3	0.8
Belgium	38.6	31.7	-	3.3	25.4	-
Czech Republic	22.3	43.7	0.0	1.5	32.5	0.0
Denmark	58.9	4.2	0.6	3.5	32.5	0.0
Finland	41.1	25.5	-	2.4	31.0	0.1
France	24.0	36.1	2.1	7.0	26.8	3.9
Germany	29.8	39.3	-	2.5	28.0	0.0
Greece	26.4	30.9	0.5	5.1	36.7	0.0
Hungary	23.2	33.7	0.3	1.7	40.4	0.8
Iceland	39.1	7.9	-	7.0	45.8	0.2
Ireland	42.2	12.9	0.3	5.5	38.4	-
Italy	34.0	28.5	0.0	4.6	27.5	5.1
Luxembourg	36.2	26.0	-	9.5	27.8	0.2
Netherlands	25.3	40.0	-	5.1	28.0	0.5
Norway	35.8	24.5	-	2.4	37.2	0.0
Poland	22.6	28.1	0.6	3.2	37.6	7.9
Portugal	28.8	25.4	-	3.3	41.3	0.7
Slovak Republic	24.0	40.2	-	1.7	34.1	0.0
Spain	28.1	34.8	-	6.2	30.0	0.5
Sweden	41.6	25.3	7.5	3.7	21.4	0.1
Switzerland	36.2	35.6	-	8.3	19.9	-
Turkey	31.4	18.5	-	2.8	35.9	11.4
United Kingdom	39.2	17.1	-	10.9	32.3	0.0
<i>Unweighted average:</i>						
OECD Total	35.3	25.1	1.0	5.4	31.7	1.3
OECD America	42.6	18.4	0.7	6.9	30.7	0.6
OECD Pacific	43.2	13.6	1.9	10.0	30.4	1.0
OECD Europe	32.9	28.0	0.8	4.5	33.1	1.4
EU 15	34.9	27.5	1.2	4.9	30.4	0.8

Source: OECD Revenue Statistics.

