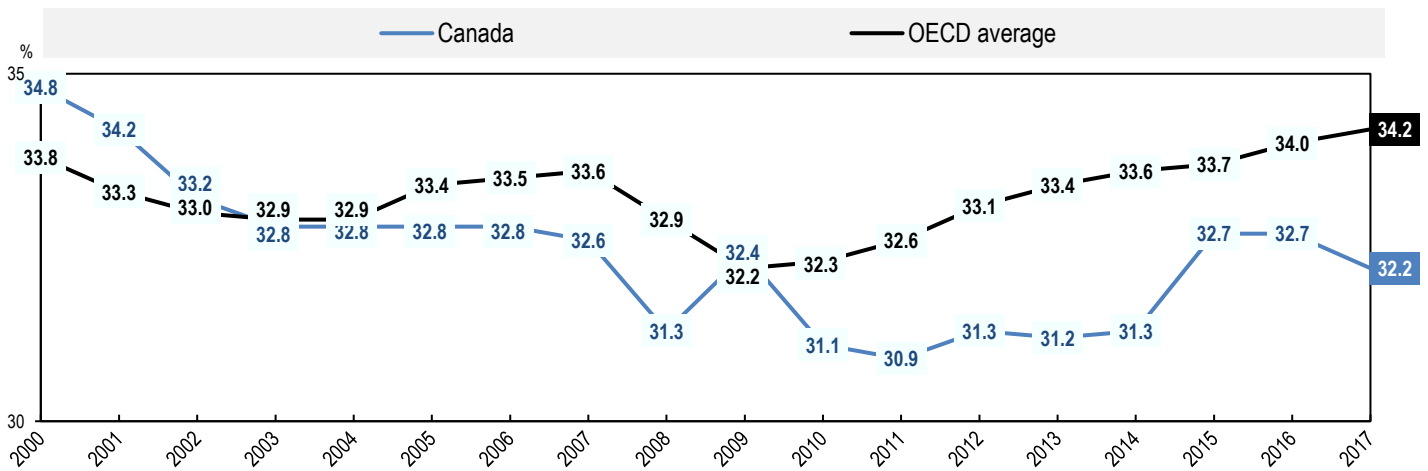


Revenue Statistics 2018 - Canada

Tax-to-GDP ratio

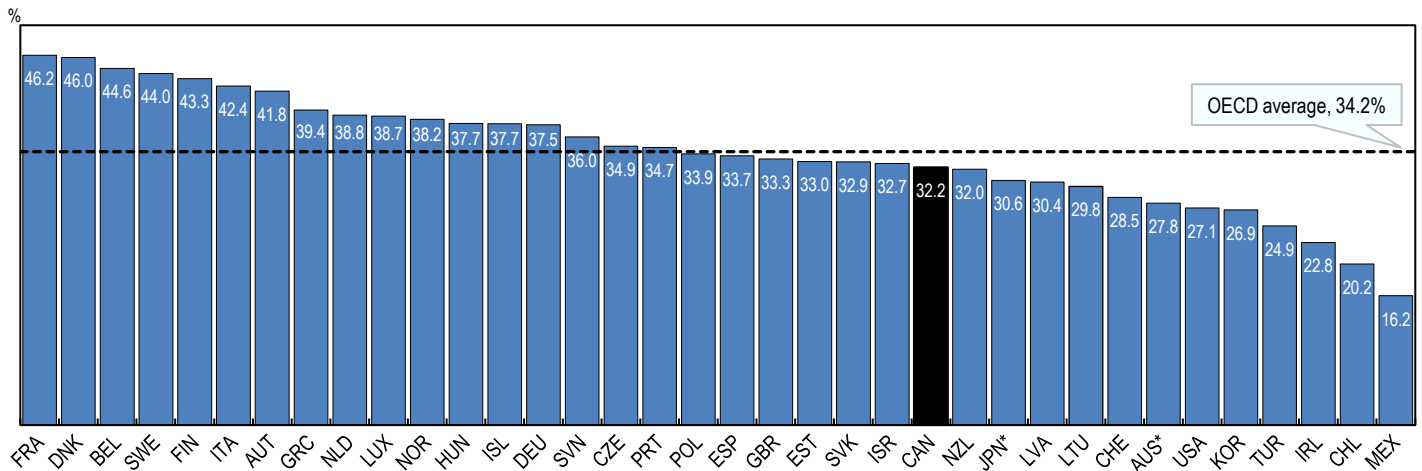
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Canada decreased by 0.5 percentage points, from 32.7% in 2016 to 32.2% 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 Canada has decreased from 34.8% in 2000 to 32.2% 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 Canada was 34.8% in 2000, with the lowest being 30.9% in 2011.



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

Canada ranked 24th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Canada had a tax-to-GDP ratio of 32.2% compared with the OECD average of 34.2%. In 2016, Canada was ranked 22nd out of the 36 OECD countries in terms of the tax-to-GDP ratio.



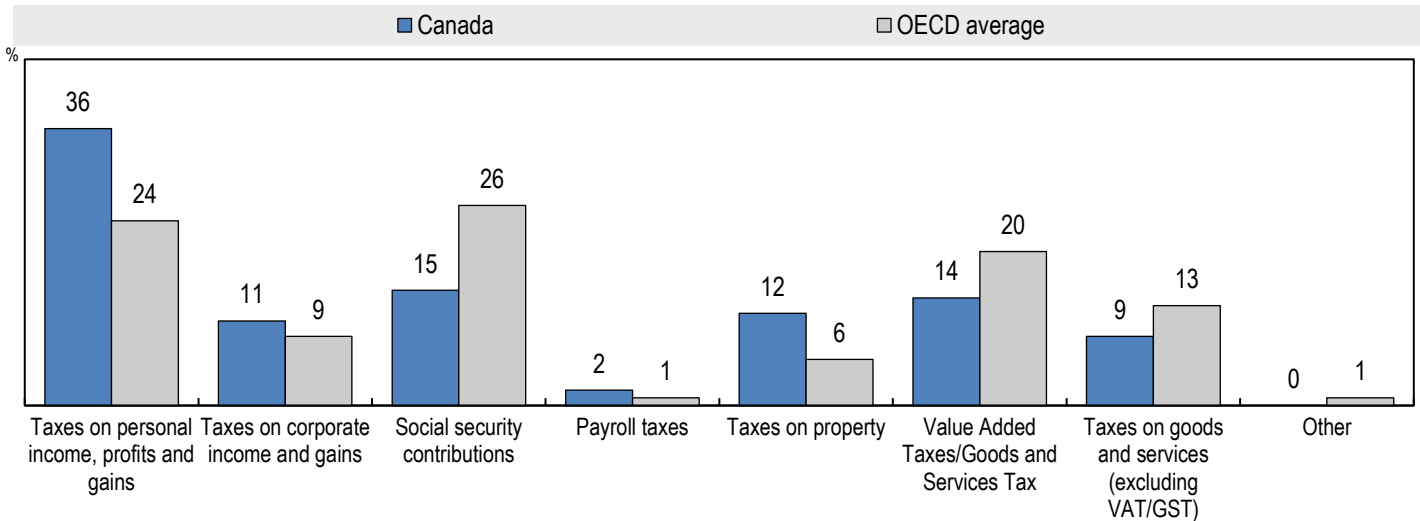
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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 Canada compared with the OECD average is shown in the figure below.



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

- » Substantially higher revenues from taxes on personal income, profits & gains, and higher revenues from taxes on corporate income & gains; payroll taxes; and property taxes.
- » A lower proportion of revenues from value-added taxes and goods & services taxes (excluding VAT/GST), and substantially lower revenues from social security contributions.

Tax structure

	Tax Revenues in national currency			Tax structure in Canada			Position in OECD ²		
	Canadian Dollar, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	318 111	314 897	+ 3 214	48	48	-	5th	5th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	241 500	240 295	+ 1 204	36	37	- 1	5th	5th	-
<i>Corporate income and gains</i>	69 961	67 959	+ 2 003	11	10	+ 1	12th	13th	+ 1
Social security contributions	98 934	96 416	+ 2 518	15	15	-	30th	30th	-
Payroll taxes	13 898	13 313	+ 585	2	2	-	7th	7th	-
Taxes on property	79 692	76 878	+ 2 813	12	12	-	3rd	3rd	-
Taxes on goods and services	154 550	149 701	+ 4 849	23	23	-	33rd	33rd	-
<i>of which VAT</i>	89 915	86 008	+ 3 907	14	13	+ 1	32nd	33rd	+ 1
Other	685	687	- 2	-	-	-	30th	30th	-
TOTAL	665 870	651 893	+ 13 977	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.

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>

Contacts

David Bradbury
 Centre for Tax Policy and Administration
 Head, Tax Policy and Statistics Division
 David.Bradbury@oecd.org

Michelle Harding
 Centre for Tax Policy and Administration
 Head, Tax Data & Statistical Analysis Unit
 Michelle.Harding@oecd.org