Revenue Statistics 2019 - 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 increased by 0.2 percentage points from 32.8% in 2017 to 33.0% in 2018. The corresponding figure for the OECD average was a slight increase of 0.1 percentage point from 34.2% to 34.3% over the same period. The tax-to-GDP ratio in Canada has decreased from 34.7% in 2000 to 33.0% in 2018. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% compared with 33.8%). During that period the highest tax-to-GDP ratio in Canada was 34.7% in 2000, with the lowest being 30.8% in 2011.

**Tax-to-GDP ratio compared to the OECD, 2018**

Canada ranked 23rd out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Canada had a tax-to-GDP ratio of 33.0% compared with the OECD average of 34.3%. In 2017, 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 2018 data, therefore their latest 2017 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.
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.

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**Tax structures**

**Tax structure compared to the OECD average, 2017**

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

![Tax structure comparison graph](image)

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**Tax structure**

<table>
<thead>
<tr>
<th>Tax Revenues in national currency</th>
<th>Tax structure in Canada</th>
<th>Position in OECD²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canadian Dollar, millions</td>
<td>%</td>
<td>2017   2016 Δ</td>
</tr>
<tr>
<td><strong>Taxes on income, profits and capital gains¹</strong></td>
<td>338 866 323 053 + 15 812</td>
<td>48 48 -</td>
</tr>
<tr>
<td><strong>of which</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal income, profits and gains</td>
<td>251 092 240 585 + 10 507</td>
<td>36 36 -</td>
</tr>
<tr>
<td>Corporate income and gains</td>
<td>80 071 75 720 + 4 351</td>
<td>11 11 -</td>
</tr>
<tr>
<td>Social security contributions</td>
<td>99 346 98 954 + 392</td>
<td>14 15 -1</td>
</tr>
<tr>
<td>Payroll taxes</td>
<td>14 331 13 792 + 539</td>
<td>2 2 -</td>
</tr>
<tr>
<td>Taxes on property</td>
<td>84 021 81 178 + 2 842</td>
<td>12 12 -</td>
</tr>
<tr>
<td>Taxes on goods and services</td>
<td>165 395 155 091 + 10 304</td>
<td>24 23 +1</td>
</tr>
<tr>
<td><strong>of which VAT</strong></td>
<td>96 159 90 392 + 5 767</td>
<td>14 13 +1</td>
</tr>
<tr>
<td>Other</td>
<td>745 740 + 5</td>
<td>- -</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>702 704 672 809 + 29 895</td>
<td>100 100 -</td>
</tr>
</tbody>
</table>

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.


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