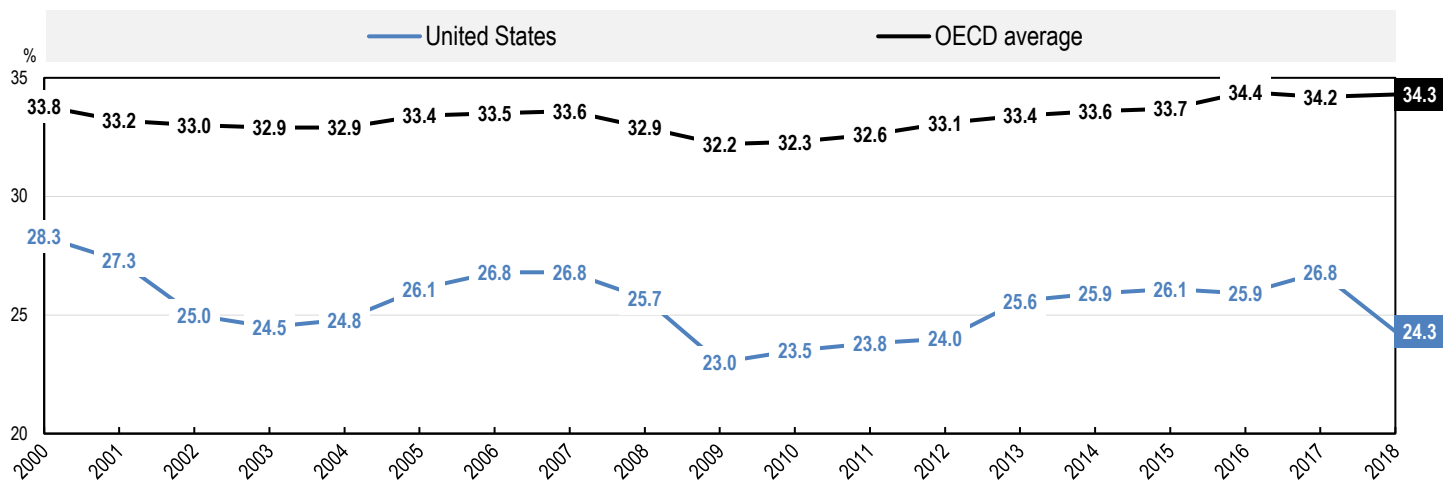


# Revenue Statistics 2019 - the United States

## Tax-to-GDP ratio

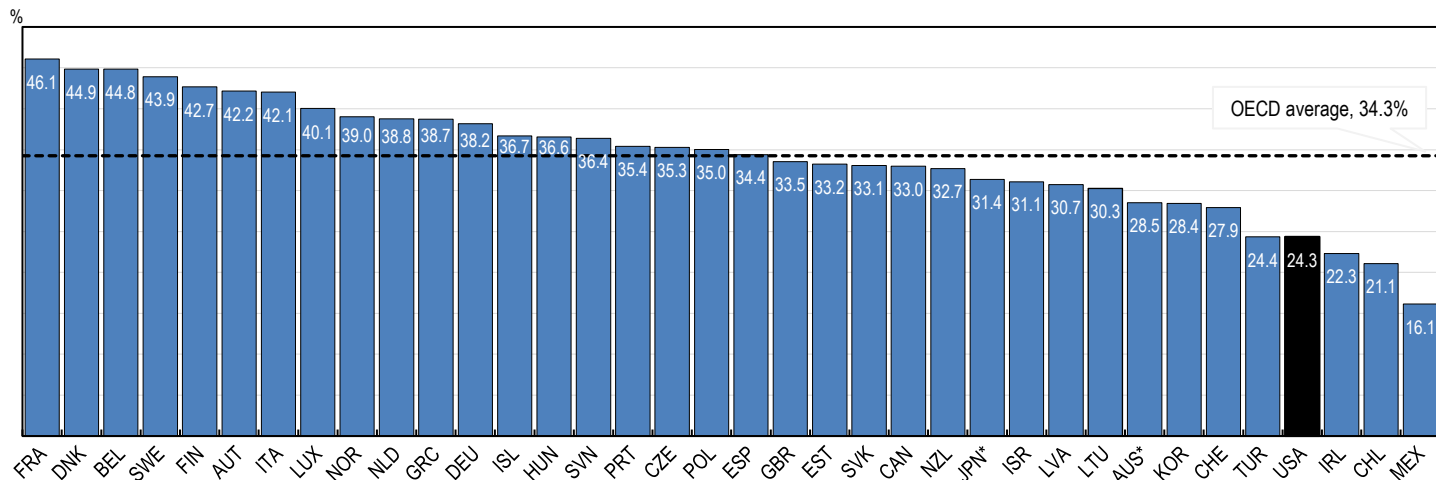
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the United States decreased by 2.5 percentage points from 26.8% in 2017 to 24.3% 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 the United States has decreased from 28.3% in 2000 to 24.3% 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 the United States was 28.3% in 2000, with the lowest being 23.0% in 2009.



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

The United States ranked 33rd out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, the United States had a tax-to-GDP ratio of 24.3% compared with the OECD average of 34.3%. In 2017, the United States was ranked 32nd out of the 36 OECD countries in terms of the tax-to-GDP ratio.



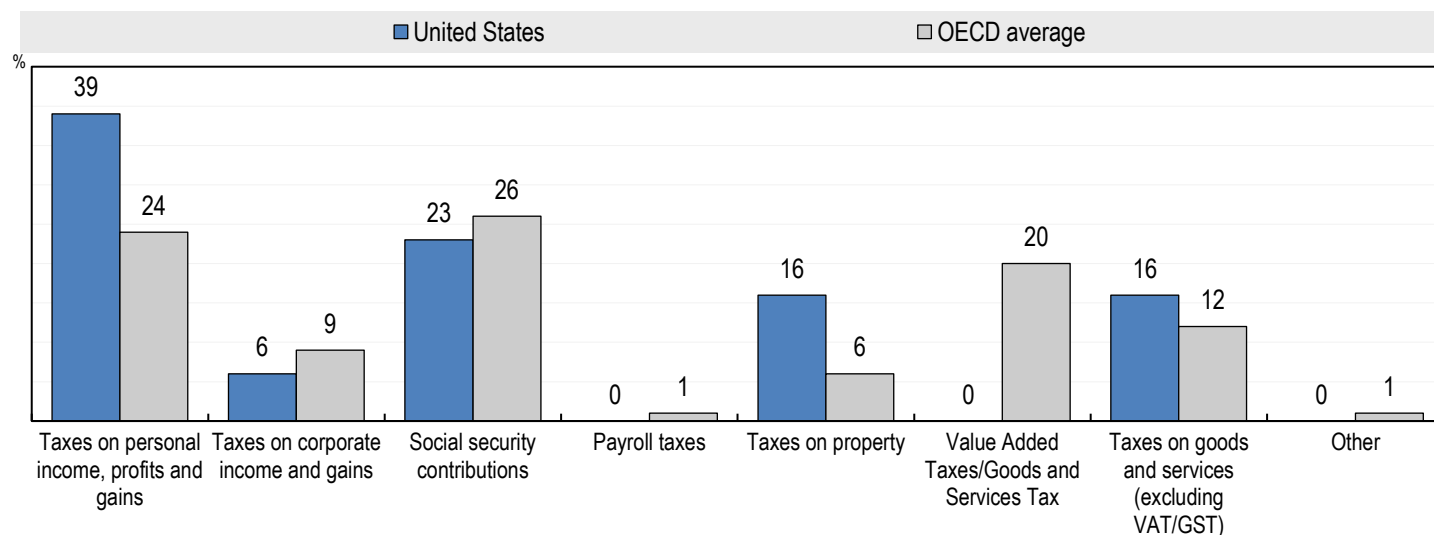
\* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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.

## Tax structures

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

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



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

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

### Tax structure

	Tax Revenues in national currency			Tax structure in the United States			Position in OECD <sup>2</sup>		
	US Dollar, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains <sup>1</sup>	2 363 093	2 325 796	+ 37 297	45	48	- 3	7th	4th	- 3
<i>of which</i>									
<i>Personal income, profits and gains</i>	2 025 518	1 944 820	+ 80 698	39	40	- 1	3rd	3rd	-
<i>Corporate income and gains</i>	337 575	380 976	- 43 401	6	8	- 2	23rd	18th	- 5
Social security contributions	1 204 453	1 153 645	+ 50 808	23	24	- 1	25th	25th	-
Payroll taxes	2 050	1 876	+ 174	-	-	-	17th	16th	- 1
Taxes on property <sup>3</sup>	837 718	559 055	+ 278 663	16	12	+ 4	1st	5th	+ 4
Taxes on goods and services	820 024	801 578	+ 18 446	16	17	- 1	36th	36th	-
<i>of which VAT</i>	-	-	-	-	-	-	36th	36th	-
Other	-	-	-	-	-	-	34th	34th	-
<b>TOTAL</b>	<b>5 227 338</b>	<b>4 841 950</b>	<b>+ 385 388</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.

3. In 2017, U.S. taxpayers that had unrepatriated accumulated earnings abroad incurred a tax liability on those earnings due to the new tax law. However, U.S. taxpayers may pay any tax on the deemed repatriations in installments over eight years so there may be a significant difference in the tax liability in 2017 represented in these figures from the actual receipt of tax revenue.

Source: OECD Revenue Statistics 2019 <http://oe.cd/revenue-statistics>

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