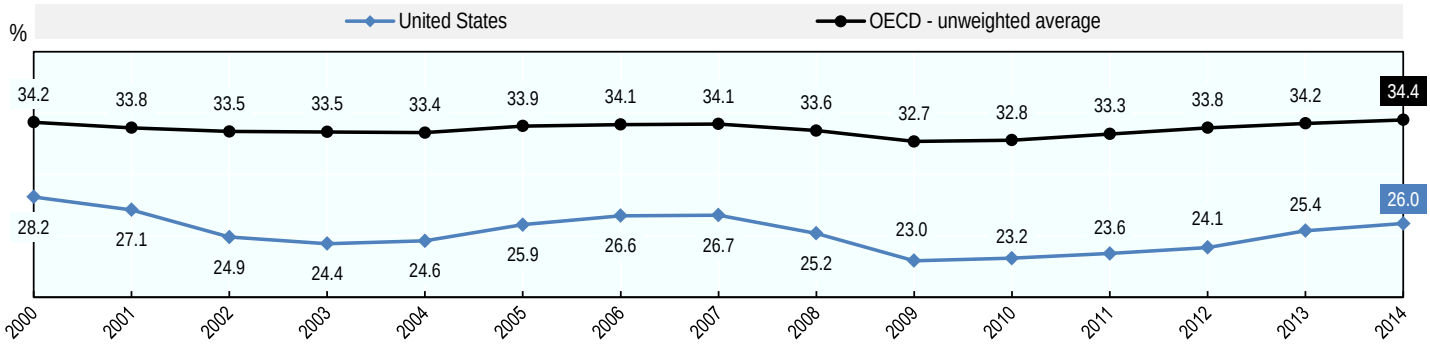
Revenue Statistics 2015 - United States

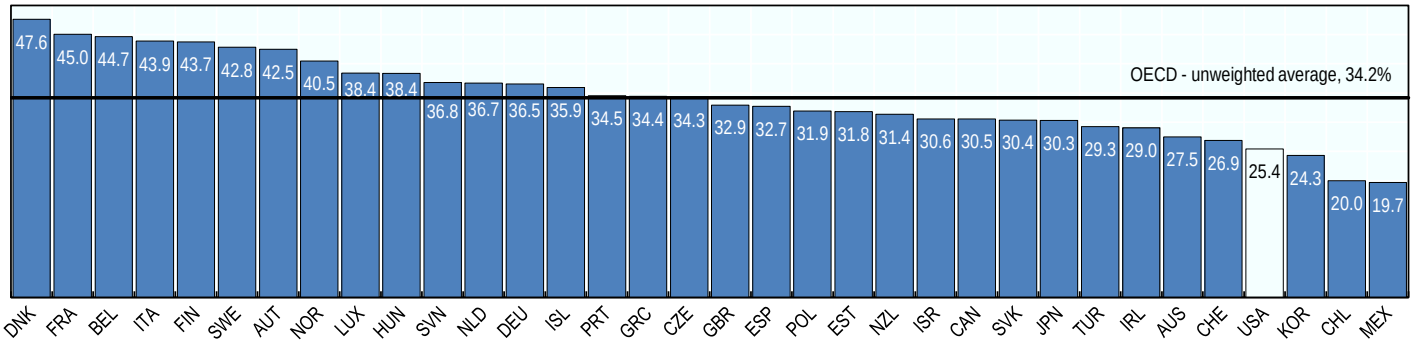
Tax burden over time

The OECD's annual *Revenue Statistics* report found that the tax burden in the United States increased by 0.6 percentage points from 25.4% to 26.0% in 2014. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.2% to 34.4%. Since the year 2000, the tax burden in the United States has decreased from 28.2% to 26.0%. Over the same period, the OECD average in 2014 was slightly above that in 2000 (34.4% compared with 34.2%).



Tax burden compared to the OECD

The United States ranked 31st out of 34 OECD countries in terms of the tax to GDP ratio in 2013 (the latest year for which tax revenue data is available for all OECD countries). The United States had a tax to GDP ratio of 25.4% compared with the OECD average of 34.2%. In 2012 the United States ranked 32nd out of 34 OECD countries in terms of the tax to GDP ratio.



Tax structure

	Billions USD	%	OECD comparison[2]
Taxes on personal income, profits and gains	1,649	39	3
Taxes on corporate income and gains	361	8	13
Social security contributions	1,031	24	22
Payroll taxes	-	0	*
Taxes on property	480	11	2
Taxes on goods and services	740	17	34
Of which VAT is	-	*0*	*34*
Other[1]	-	0	*
TOTAL	4,260	100	

The structure of the tax revenues in the United States shows the following percentage breakdown

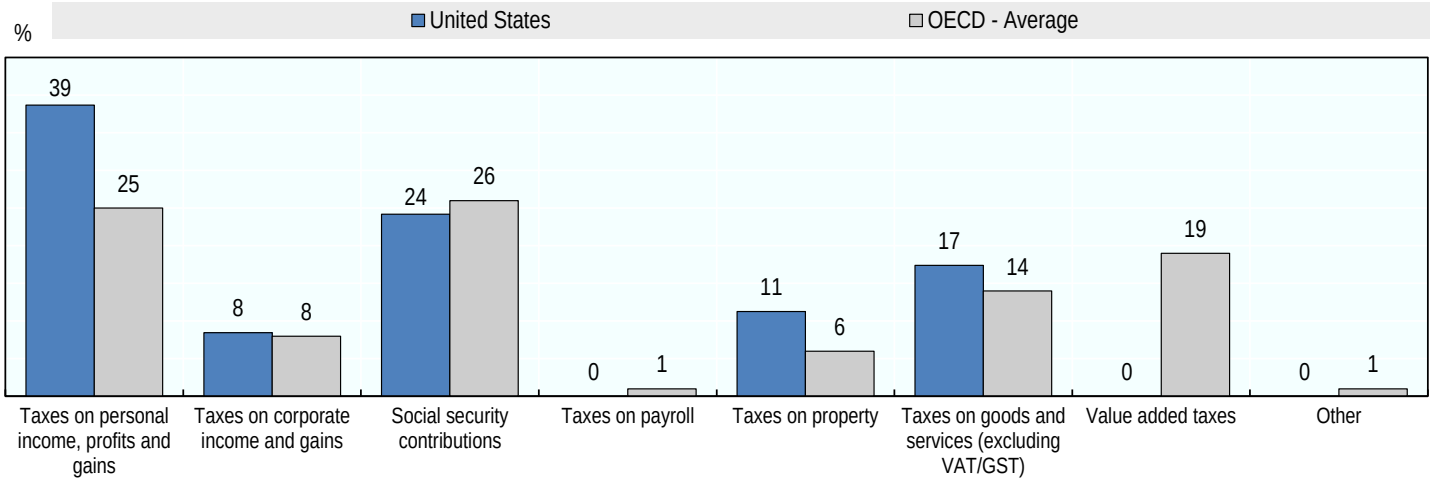
- 39% from taxes on personal income, profits and gains (3rd highest in the OECD)
- 24% from social security contributions (22nd in the OECD)
- 17% from taxes on goods and services (34th in the OECD)
- 11% from taxes on property (2nd highest in the OECD)

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 number 1 and the country with the lowest share being number 34
Source: OECD Revenue Statistics 2015 http://www.oecd.org/tax/tax-policy/revenue-statistics.htm

Tax structure compared to the OECD

The structure of tax receipts in United States compared with the OECD average is characterised by;

- Higher revenues from taxes on personal income, property and goods and services.
- A lower proportion of revenues from social security contributions.
- Matching the OECD average for revenues from taxes on corporate income.
- No revenues from taxes on payroll and value added taxes.



Retail sales tax

The United States is the only OECD country that employs a retail sales tax rather than a value added tax (VAT) as the principal consumption tax. However, the retail sales tax in the United States is not a federal tax. Rather, it is a tax imposed at the state and local government levels. Currently, 45 of the 50 States impose general retail sales taxes as do thousands of local tax jurisdictions whose levies generally are identical to the state levies and are administered by the State.

Source: OECD Tax Database 1st January 2015

Contacts

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