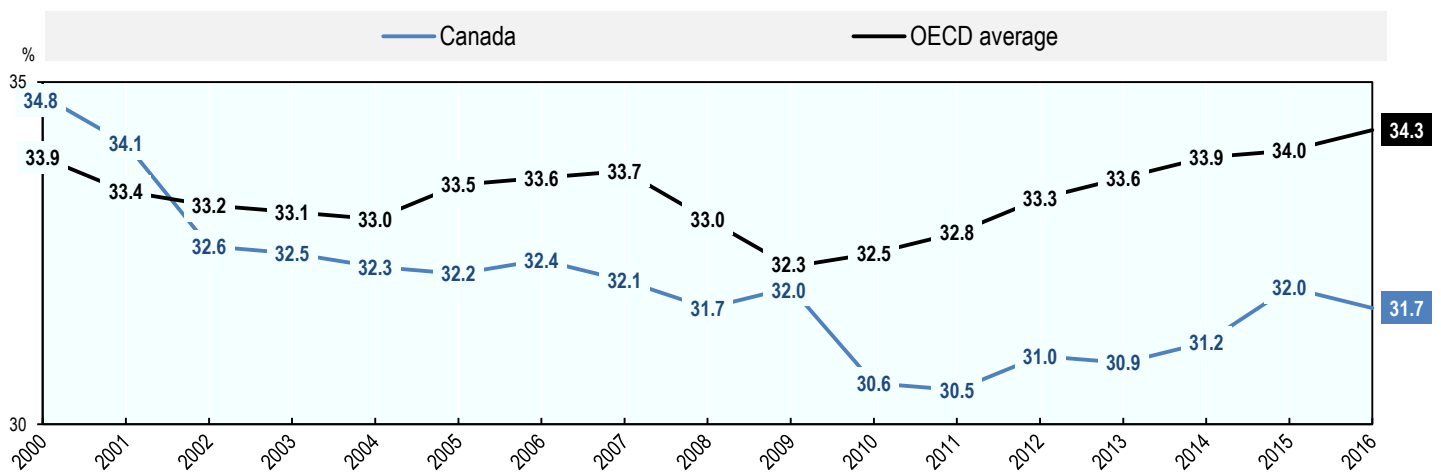


Revenue Statistics 2017 - Canada

Tax-to-GDP ratio

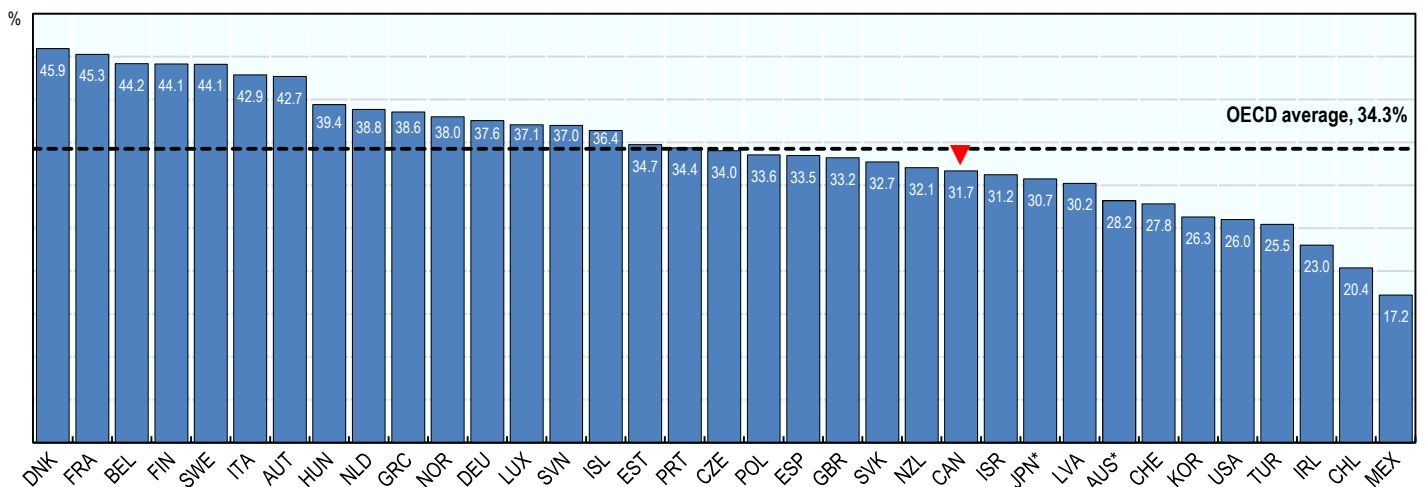
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Canada decreased by 0.3 percentage points, from 32.0% in 2015 to 31.7% in 2016. The corresponding figures for the OECD average were an increase of 0.3 percentage points from 34.0% to 34.3% over the same period. The tax-to-GDP ratio in Canada in 2016 has decreased from 34.8% in 2000 to 31.7% in 2016. Over the same period, the OECD average in 2016 was slightly above that in 2000 (34.3% compared with 33.9%). During that period the highest tax-to-GDP ratio in Canada was 34.8% in 2000, with the lowest being 30.5% in 2011.



Tax-to-GDP ratio compared to the OECD, 2016

Canada ranked 24th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, Canada had a tax-to-GDP ratio of 31.7% compared with the OECD average of 34.3%. In 2015, Canada was also ranked 24th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



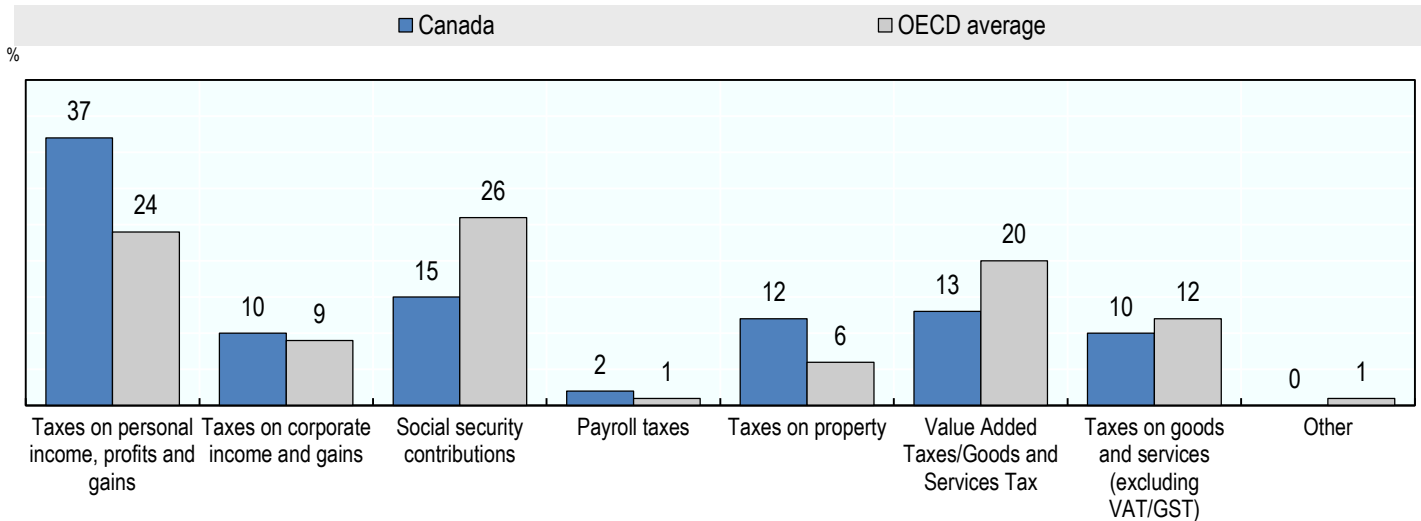
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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 structure	Tax Revenues in national currency			Tax structure in Canada			Position in OECD ²		
	Canadian Dollar, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains ¹	305 247	298 781	+ 6 466	48	48	-	5th	4th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	235 214	226 203	+ 9 011	37	36	+ 1	5th	5th	-
<i>Corporate income and gains</i>	63 289	65 941	- 2 652	10	11	- 1	13th	10th	- 3
Social security contributions	96 220	93 405	+ 2 815	15	15	-	29th	30th	+ 1
Payroll taxes	13 036	12 758	+ 278	2	2	-	7th	7th	-
Taxes on property	75 564	72 822	+ 2 741	12	12	-	3rd	2nd	- 1
Taxes on goods and services	147 141	141 524	+ 5 616	23	23	-	32nd	32nd	-
<i>of which VAT</i>	84 165	81 595	+ 2 570	13	13	-	32nd	31st	- 1
Other	711	696	+ 15	-	-	-	29th	30th	+ 1
TOTAL	637 919	619 987	+ 17 932	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 35th.

Source: OECD Revenue Statistics 2017 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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