REVENUE STATISTICS 2025

Disentangling Personal Income Tax Revenue in OECD Countries

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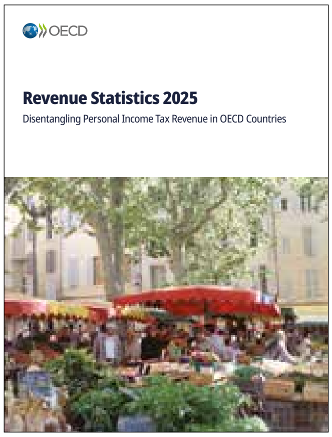
Revenue Statistics 2025



Revenue Statistics 2025 presents detailed internationally comparable data on tax revenues of OECD countries for all levels of government. The latest edition provides final data on tax revenues for the period from 1965 up to 2023, while provisional estimates of tax revenues in 2024 are included for almost all OECD countries.[1] It thus shows the impact of reforms implemented by OECD countries in 2024 to raise revenues in response to immediate and long-term spending needs.

Box 1 **Revenue Statistics in OECD Countries – definitions & classifications**

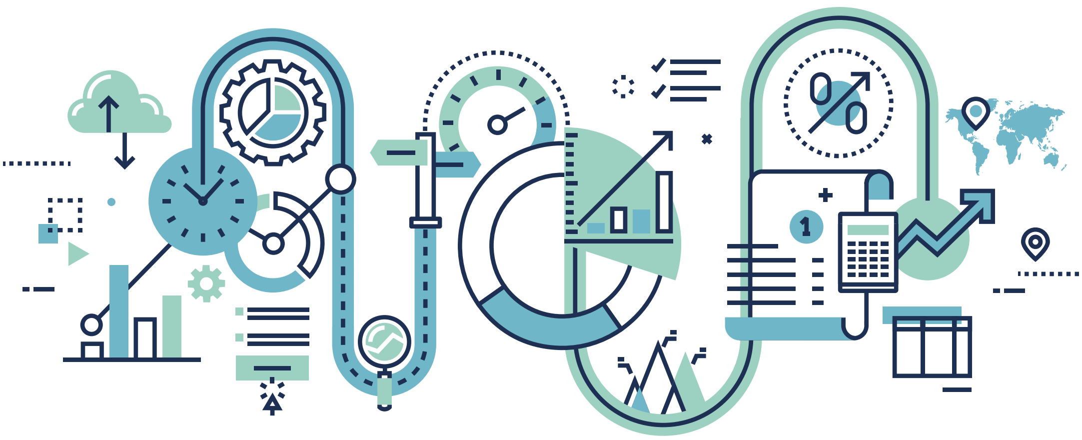
In *Revenue Statistics 2025*, taxes are defined as compulsory, unrequited payments to the general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government are not normally in proportion to their payments.

In the OECD classification, taxes are classified by the base of the tax:

- Income and profits (heading 1000)
- Compulsory social security contributions paid to general government, which are treated as taxes (heading 2000)
- Payroll and workforce (heading 3000)
- Property (heading 4000)
- Goods and services (heading 5000)
- Other (heading 6000)

Greater detail on the tax concept, the classification of taxes and the accrual basis of reporting is set out in the OECD Interpretative Guide in Annex A of *Revenue Statistics 2025.*

All of the averages presented in this summary are unweighted.



1. At the time *Revenue Statistics 2025* was published, provisional data on tax revenues in 2024 for Australia was not available nor were provisional figures on social security contributions for Japan.

Tax-to-GDP ratios

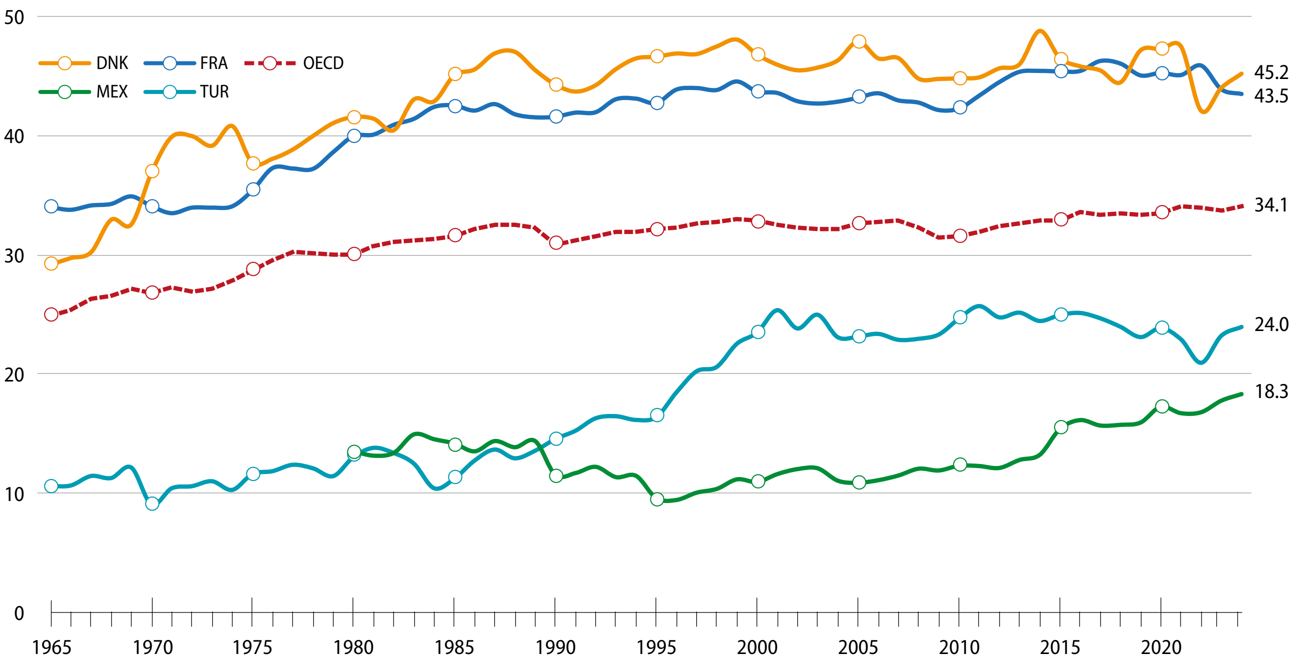
TAX RATIOS FOR 2024 (PROVISIONAL DATA)

According to provisional data provided by OECD countries for this report, tax revenues as a percentage of GDP (i.e. the tax-to-GDP ratio) were 34.1% on average in 2024, an increase of 0.3 percentage points (p.p.) of GDP relative to 2023 and the highest recorded average for the 38 countries in the publication. The increase in 2024 was also the first annual increase in the average tax-to-GDP ratio since 2021. The tax-to-GDP ratio increased in 22 of the 36 countries for which a full set of preliminary data for 2024 are available, declined in 13 and remained the same in one. The increases were larger than the declines on average (1.0 p.p. versus -0.7 p.p.). The largest increases occurred in Latvia (2.4 p.p.), Slovenia (1.9 p.p.), Poland, Luxembourg (both 1.7 p.p.) and Estonia (1.6 p.p.). The largest decline in 2024 occurred in Colombia, whose tax-to-GDP ratio fell by 2.2 p.p., while declines also exceeded 1.0 p.p. in Korea (1.5 p.p.) and Norway (1.4 p.p.).

Tax-to-GDP ratios varied considerably across OECD countries in 2024 (Table 1). Key observations include:

- Denmark had the highest tax-to-GDP ratio among OECD countries for the second consecutive year in 2024, at 45.2%. France had the second-highest tax-to-GDP ratio in 2024 (43.5%) followed by Austria (43.4%). Mexico had the lowest tax-to-GDP ratio (18.3%).
- The 2.4 p.p. increase in Latvia's tax-to-GDP ratio in 2024 was due to an increase of 0.7 p.p. in revenues from personal income tax (PIT) and social security contributions (SSCs), as well as a rise of 0.6 p.p. in revenues from corporate income tax (CIT) (Figure 2).
- The increase in Slovenia's tax-to-GDP ratio (of 1.9 p.p.) was driven by a 1.3 p.p. increase in SSCs, while an increase in SSCs (of 0.9 p.p.) was also behind the increase of 1.7 p.p. in Poland's tax-to-GDP ratio. The increase of 1.7 p.p. in Luxembourg was due to a 1.6 p.p. increase in CIT revenues.
- Colombia observed the largest fall in the tax-to-GDP ratio across OECD countries between 2023 and 2024, with a decline of 2.2 p.p. primarily due to a fall in CIT revenues of 1.8 p.p. Declines in CIT revenues (of 1.1 p.p. and 2.2 p.p. respectively) were also responsible for the declines in the tax-to-GDP ratio of Korea (1.5 p.p.) and Norway (1.4 p.p.).

FIGURE 1. **TRENDS IN TAX-TO-GDP RATIOS, 1965-2024 (as % of GDP)**



Notes: Data for 2024 are preliminary. The OECD average in 2024 is calculated by applying the unweighted average percentage change for 2024 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2023.

Source: Revenue Statistics 2025, https://www.oecd.org/en/publications/revenue-statistics-2025_3a264267-en.html.

TABLE 1. **REVENUE STATISTICS: KEY FIGURES**

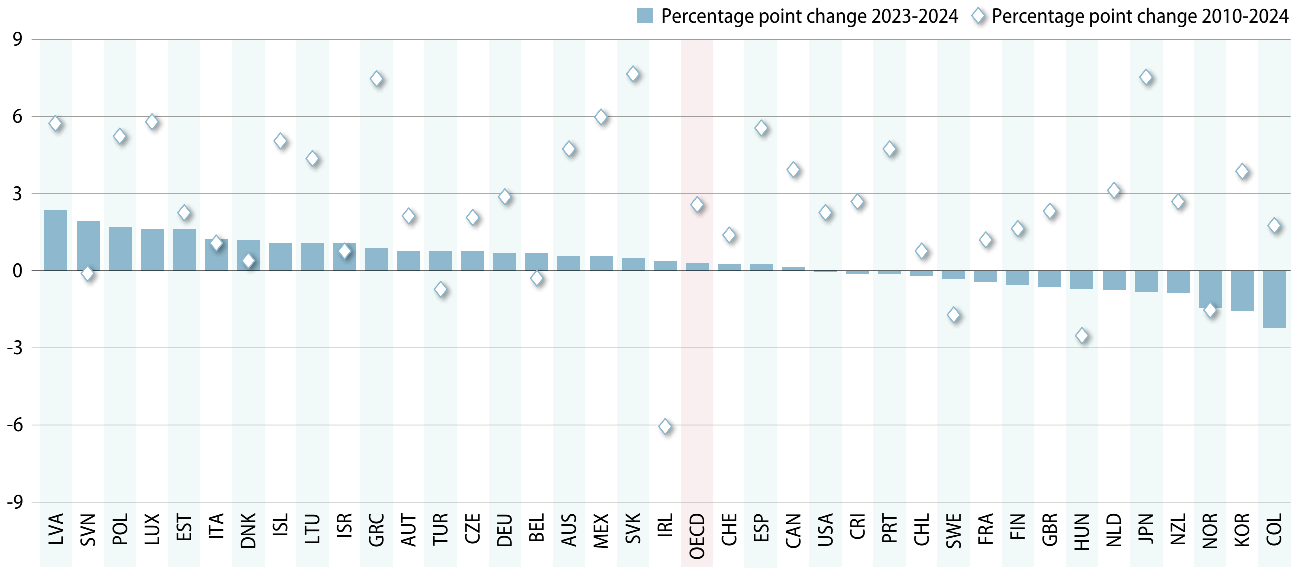
	Tax revenue as % of GDP				Tax revenue as % of total tax revenue in 2023						
	2024 (provisional)	2023	2022	2000	1100 Taxes on income, individuals (PIT)	1200 Taxes on income, corporates (CIT)	2000 social security contributions (SSC)	4000 Taxes on property	5111 Value added taxes	Other consumption taxes (3)	All other taxes (4)
OECD Average (2)	**34.1**	**33.7**	**34.0**	**32.9**	**23.7**	**11.9**	**25.5**	**5.1**	**20.5**	**10.8**	**2.6**
Australia	–	29.9	29.3	30.4	42.6	19.5	0.0	9.7	11.1	12.0	5.1
Austria	43.4	42.6	43.0	42.5	21.6	7.7	35.1	1.1	18.6	8.6	7.3
Belgium (1)	42.6	41.9	41.6	43.8	27.9	9.3	30.8	7.4	15.0	9.6	0.0
Canada	34.9	34.8	33.9	34.7	35.9	13.8	14.9	9.9	13.8	8.1	3.6
Chile	20.5	20.6	23.9	18.7	9.3	25.3	5.6	6.5	41.6	12.6	-1.0
Colombia	19.9	22.1	19.6	15.7	7.0	32.4	7.3	7.4	27.3	12.2	6.5
Costa Rica	24.8	24.9	25.2	21.1	5.7	10.6	35.7	1.9	19.5	13.9	12.7
Czechia	34.0	33.2	33.2	32.2	9.7	13.3	45.5	0.5	22.5	8.4	0.0
Denmark (1)	45.2	44.0	42.1	46.8	57.2	8.4	0.2	3.9	20.8	7.4	2.1
Estonia	35.2	33.6	32.9	31.1	18.6	5.6	35.5	0.5	27.0	12.9	0.0
Finland	42.2	42.8	43.4	45.8	29.8	6.7	29.1	3.3	21.5	9.6	0.1
France (1)	43.5	43.9	45.9	43.7	21.5	5.4	33.2	7.9	16.6	9.2	6.4
Germany	38.0	37.3	38.7	36.0	26.4	6.0	38.4	2.5	18.5	8.2	0.0
Greece	39.8	38.9	41.0	34.7	15.5	7.4	28.8	6.5	22.5	18.2	1.0
Hungary	34.4	35.0	35.1	38.5	15.4	6.4	28.3	2.1	26.7	19.0	2.0
Iceland	36.9	35.9	34.9	35.4	37.7	9.3	8.4	6.1	24.0	8.2	6.4
Ireland	21.7	21.3	20.3	30.8	31.1	21.5	15.6	4.6	18.2	8.0	1.0
Israel	30.9	29.8	32.9	34.0	22.3	12.3	16.7	10.7	21.9	10.5	5.5
Italy	42.8	41.5	42.0	40.1	27.0	6.6	29.6	5.4	15.7	11.6	4.1
Japan	–	33.7	34.5	25.3	18.3	13.9	39.1	8.2	14.7	5.6	0.2
Korea	25.3	26.9	29.7	20.2	19.8	14.4	29.2	11.5	15.3	7.4	2.4
Latvia	34.9	32.5	32.8	30.0	19.6	4.2	31.7	2.3	29.3	12.9	0.0
Lithuania (1)	33.1	32.1	31.7	30.8	24.1	8.4	31.6	0.9	25.0	10.0	0.0
Luxembourg (1)	41.5	39.8	39.2	37.0	28.1	12.1	28.0	8.6	15.4	7.8	0.1
Mexico	18.3	17.7	16.8	10.9	21.1	22.0	13.5	2.0	24.2	10.9	6.3
Netherlands	38.5	39.3	38.1	36.9	23.3	12.7	31.3	3.2	18.4	10.8	0.3
New Zealand	32.9	33.7	32.6	32.5	41.7	12.6	0.0	5.9	29.2	5.9	4.7
Norway	40.2	41.6	43.3	41.8	23.0	28.8	22.2	2.8	17.8	5.2	0.1
Poland (1)	36.6	34.9	34.1	32.7	12.7	7.5	37.8	3.3	20.9	16.0	1.8
Portugal	35.1	35.3	35.9	30.9	19.4	9.7	29.1	4.0	25.3	12.2	0.4
Slovak Republic	35.6	35.1	35.1	33.7	10.8	10.3	42.6	1.2	22.7	11.4	1.0
Slovenia (1)	38.3	36.4	37.6	37.9	13.9	6.4	42.9	1.5	22.2	12.9	0.1
Spain	36.7	36.4	36.8	33.1	24.4	8.0	34.7	6.2	17.6	9.2	0.0
Sweden	41.4	41.7	42.9	50.0	26.9	8.5	21.5	2.0	21.6	6.8	12.7
Switzerland (1)	27.2	26.9	26.6	27.0	31.2	12.7	24.8	7.6	11.6	7.8	4.3
Türkiye	24.0	23.2	20.9	23.5	11.3	12.8	26.5	3.0	23.6	22.0	0.9
United Kingdom	34.4	35.0	35.2	32.7	30.2	9.7	19.1	10.5	20.6	9.6	0.4
United States	25.6	25.6	28.0	28.3	40.0	8.6	23.5	11.3	0.0	16.6	0.1

– not available

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.
2. The provisional average for 2024 is calculated by applying the unweighted average percentage change for 2024 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2023.
3. Calculated as 5000 Taxes on goods and services less 5111 Value added taxes.
4. Includes 1300 Unallocable between personal and corporate income tax, 3000 Taxes on payroll and workforce and 6000 Other taxes.

Source: Revenue Statistics 2025, https://www.oecd.org/en/publications/revenue-statistics-2025_3a264267-en.html.

FIGURE 2. **CHANGES IN TAX-TO-GDP RATIOS, 2023-2024 AND 2010-2024**



Note: Preliminary data for 2024 was not available for Australia and Japan. For these countries, the comparison shown is 2022-2023 and 2010-2023.

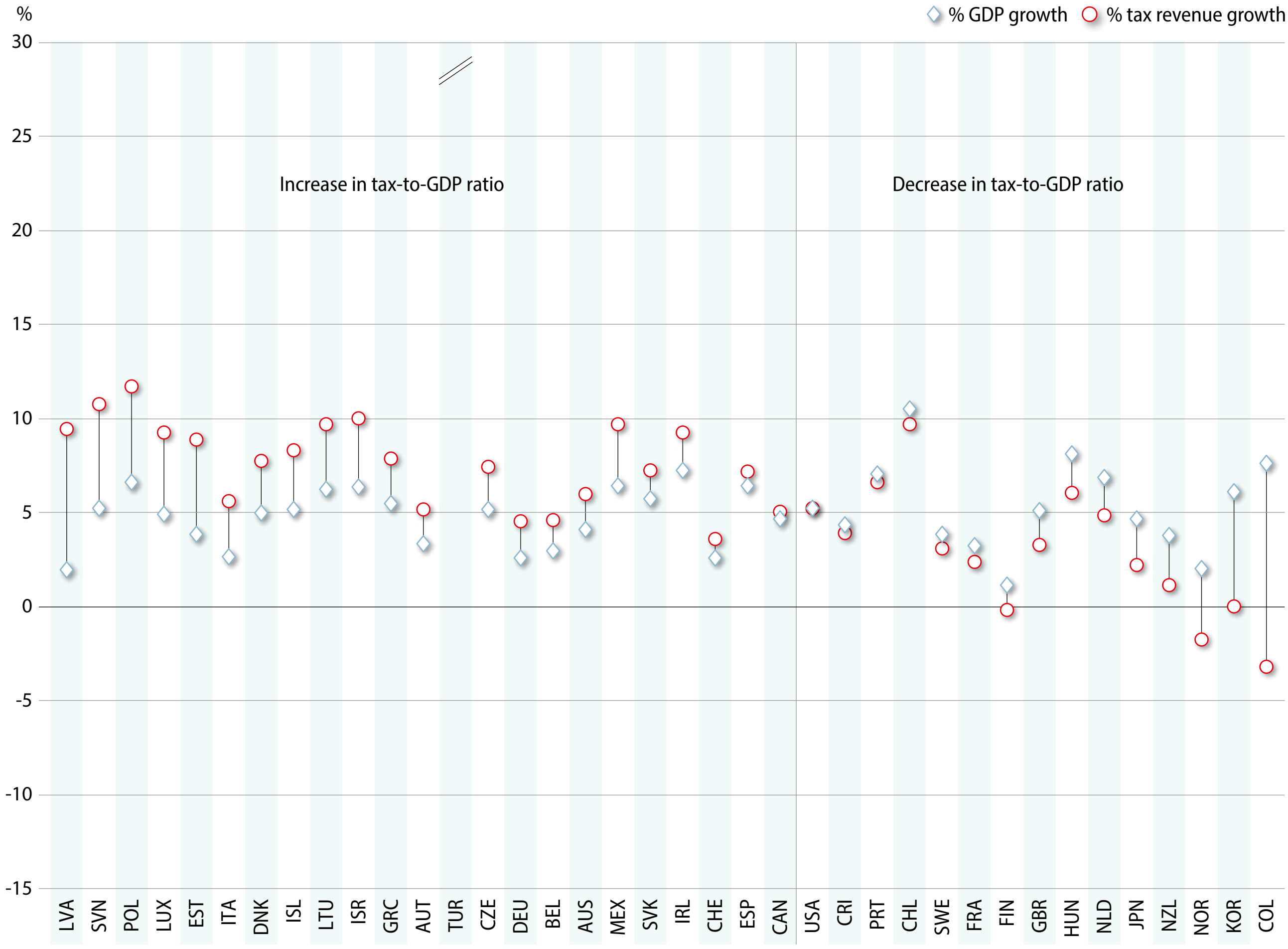
Source: Revenue Statistics 2025, https://www.oecd.org/en/publications/revenue-statistics-2025_3a264267-en.html.

The OECD average tax-to-GDP ratio was higher in 2024 than in 2010, when it was 31.5 %. The tax-to-GDP ratio increased over this period in 31 countries (including data up to 2023 in the cases of Australia and Japan) (Figure 2). The largest increases were seen in the Slovak Republic (7.7 p.p.), Japan (7.5 p.p.) and Greece (7.4 p.p.); increases of over 5 p.p. were also observed in Mexico, Luxembourg, Latvia, Spain, Poland and Iceland. In seven countries, the tax-to-GDP ratio decreased between 2010 and 2024. The largest fall occurred in Ireland, from 27.7% in 2010 to 21.7% in 2024, largely due to an exceptional GDP increase in 2015. The next largest drop occurred in Hungary (2.5 p.p.).

Changes in the tax-to-GDP ratio are driven by the relative changes in nominal tax revenues and nominal GDP. From one year to the next, if tax revenues rise by more than GDP (or fall by less than GDP) the tax-to-GDP ratio will increase. Conversely, if tax revenues rise by less than GDP, or fall further, the tax-to-GDP ratio will fall. Therefore, a higher tax-to-GDP ratio does not necessarily mean that the amount of tax revenues has increased in nominal, or even real, terms.

In 2024, nominal tax revenues increased from the previous year in 33 out of the 36 OECD countries for which data is available, while nominal GDP increased in all 36 countries. In Colombia, Finland and Norway, GDP increased in nominal terms while tax revenues fell in nominal terms (Figure 3). In the ten other countries where the tax-to-GDP ratio declined between 2023 and 2024, the increase in GDP exceeded the rise in tax revenues.

FIGURE 3. **CHANGES IN TAX-TO-GDP RATIOS p.p., 2023-2024**



Note: In Türkiye, nominal tax revenues increased by 69% in 2024 while nominal GDP rose by 64%. Data for Australia and Japan show the change between 2022 and 2023, as preliminary data for 2024 was not available.

Source: Revenue Statistics 2025, https://www.oecd.org/en/publications/revenue-statistics-2025_3a264267-en.html.

Box 2 **Disentangling personal income tax revenue in OECD countries**

The Special Feature in *Revenue Statistics 2025* examines the proportion of personal income tax (PIT) revenue that comes from different sources of individual income in OECD countries. Based on information provided for the first time by 29 countries for this edition of *Revenue Statistics* and a methodology developed by the European Commission, the Special Feature compares across countries the relative importance of PIT revenue levied on income from employed labour, capital, self-employment, and pensions and social transfers. It also examines how the respective shares have evolved over time, thereby shedding light on the drivers behind increases in PIT revenue both within the average tax mix for OECD countries and as a share of GDP.

By disentangling PIT revenue according to the different income sources, this Special Feature facilitates analysis of the redistributive impact of PIT systems as well as their interaction with the broader economy. This information can in turn inform the design of policies to make PIT systems more adaptive to changes in the economy or more robust to shocks. It can also be used to enhance the reporting of PIT revenue in international revenues classifications.

The Special Feature shows that employed-labour income accounted for the majority of PIT revenue in all 29 countries in 2023, while the prominence of the other income sources varied across countries. Revenue from employed-labour income nonetheless fell as a share of total PIT revenue in two-thirds of the countries between 2011 and 2023, while the share of capital income and self-employed income in total PIT revenue increased in 18 countries and 15 countries respectively. The share of social transfers and pensions in overall PIT revenue increased in 12 countries and declined in 13. However, PIT revenue from employed-labour income increased as a share of GDP in 18 of the 29 countries between 2011 and 2023.

TAX-TO-GDP RATIOS FOR 2023 (FINAL DATA)

The latest year for which tax-to-GDP ratios are based on final data and available for all OECD countries is 2023 (Table 2 & Figure 4).

These data show that tax ratios varied considerably across countries:

- In 2023, Denmark had the highest tax-to-GDP ratio (44.0%), followed by France (43.9%). Six other countries had tax-to-GDP ratios above 40%: Finland, Austria, Belgium, Sweden, Norway and Italy.
- Mexico had the lowest ratio at 17.7%, followed by Chile (20.6%), Ireland (21.3%) and Colombia (22.1%). Seven other countries had ratios below 30% in 2023: Australia, Israel, Switzerland, Korea, United States, Costa Rica and Türkiye.
- The (unweighted) average tax-to-GDP ratio for the 38 countries was 33.7% in 2023, a decline of 0.2 p.p. from the level in 2022.
- Relative to 2022, the tax-to-GDP ratio rose in 17 countries and fell in 21.
- The largest increases in the tax-to-GDP ratio were in Colombia (2.4 p.p.) and Türkiye (2.3 p.p.). Denmark, the Netherlands and New Zealand were the only other countries where the increase exceeded 1.0 p.p.
- The largest declines in 2023 occurred in Chile (3.3 p.p.) and Israel (3.1 p.p.). The tax-to-GDP ratio also fell by more than 2 p.p. in Korea, the United States and Greece.

As concerns the changes for different tax types within the overall average tax-to-GDP ratio for OECD countries, revenues from PIT and SSCs increased by 0.1 p.p. between 2022 and 2023 while revenues from taxes on goods and services fell by 0.2 p.p. and revenues from CIT and from property taxes declined by 0.1 p.p.

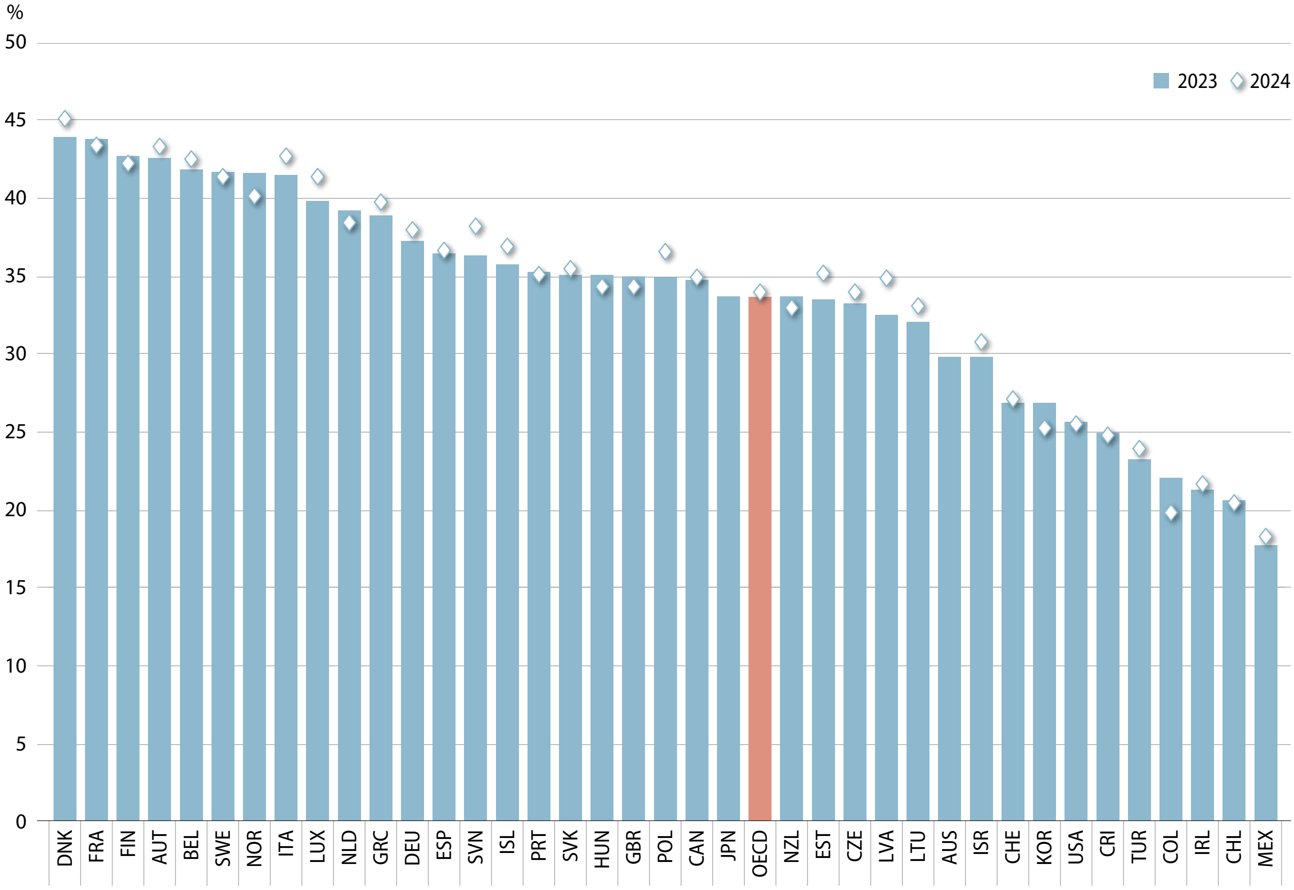
TABLE 2. **AVERAGE TAX STRUCTURE IN OECD COUNTRIES, SELECTED YEARS (unweighted average as % of GDP)**

	1965	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenues	**24.9**	**30.8**	**32.9**	**32.9**	**31.5**	**32.9**	**34.0**	**34.0**	**33.7**
1000 Taxes on income, profits and capital gains	8.7	11.5	11.4	11.7	10.2	10.9	11.9	12.3	12.2
of which:									
1100 Taxes on income, profits and capital gains of individuals	6.8	9.3	8.5	7.8	7.2	7.8	8.3	8.1	8.2
1200 Taxes on income, profits and capital gains of corporations	2.1	2.4	3.1	3.6	2.7	2.8	3.3	3.9	3.8
2000 Social security contributions (SSC)	4.5	7.1	8.4	8.2	8.6	8.8	8.9	8.7	8.8
3000 Taxes on payroll and workforce	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5
4000 Taxes on property	1.9	1.7	1.7	1.8	1.6	1.8	1.9	1.8	1.7
5000 Taxes on goods and services	9.4	9.9	10.8	10.7	10.6	10.8	10.7	10.6	10.4
of which:									
5111 Value added taxes	0.7	5.1	6.3	6.5	6.3	6.5	6.9	7.0	6.8
5121 Excises	7.0	5.1	5.8	5.4	5.4	5.3	4.4	3.9	3.8
6000 Other Taxes	0.1	0.4	0.2	0.2	0.2	0.2	0.1	0.2	0.2

Note: Percentage share of major tax categories in GDP. Data are included from 1965 onwards for Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Japan, Luxembourg, the Netherlands, New Zealand, Norway, Portugal, Spain, Sweden, Switzerland, Türkiye, United Kingdom and United States; from 1972 for Korea; from 1980 for Mexico; from 1990 for Chile, Colombia and Costa Rica; from 1991 for Hungary and Poland; from 1993 for Czechia and from 1995 for Estonia, Israel, Latvia, Lithuania, the Slovak Republic and Slovenia.

Source: OECD (2025), "Revenue Statistics: Comparative tables", *OECD Tax Statistics (database)*, DOI: http://dx.doi.org/10.1787/data-00262-en.

FIGURE 4. **TAX-TO-GDP RATIOS IN 2023 AND 2024 (as % of GDP)**



Note: Preliminary data for 2024 were not available for Australia and Japan.

Source: Revenue Statistics 2025, https://www.oecd.org/en/publications/revenue-statistics-2025_3a264267-en.html.

TAX RATIO CHANGES BETWEEN 1965 AND 2023

Between 1965 and 2023, the average tax-to-GDP ratio among OECD countries increased from 24.9% to 33.7%, an increase of 8.9 p.p. (Figure 1).

By 1999, the average OECD tax-to-GDP ratio had risen to 33.0%, the highest recorded level at that time. It fell back slightly between 2001 and 2004 then rebounded between 2005 and 2007 before falling during the Global Financial Crisis in 2008 and 2009. The tax-to-GDP ratio increased in all but two years between 2010 and 2021 despite the impact of the COVID-19 pandemic in 2020-21 but then fell for two consecutive years in 2022 and 2023.

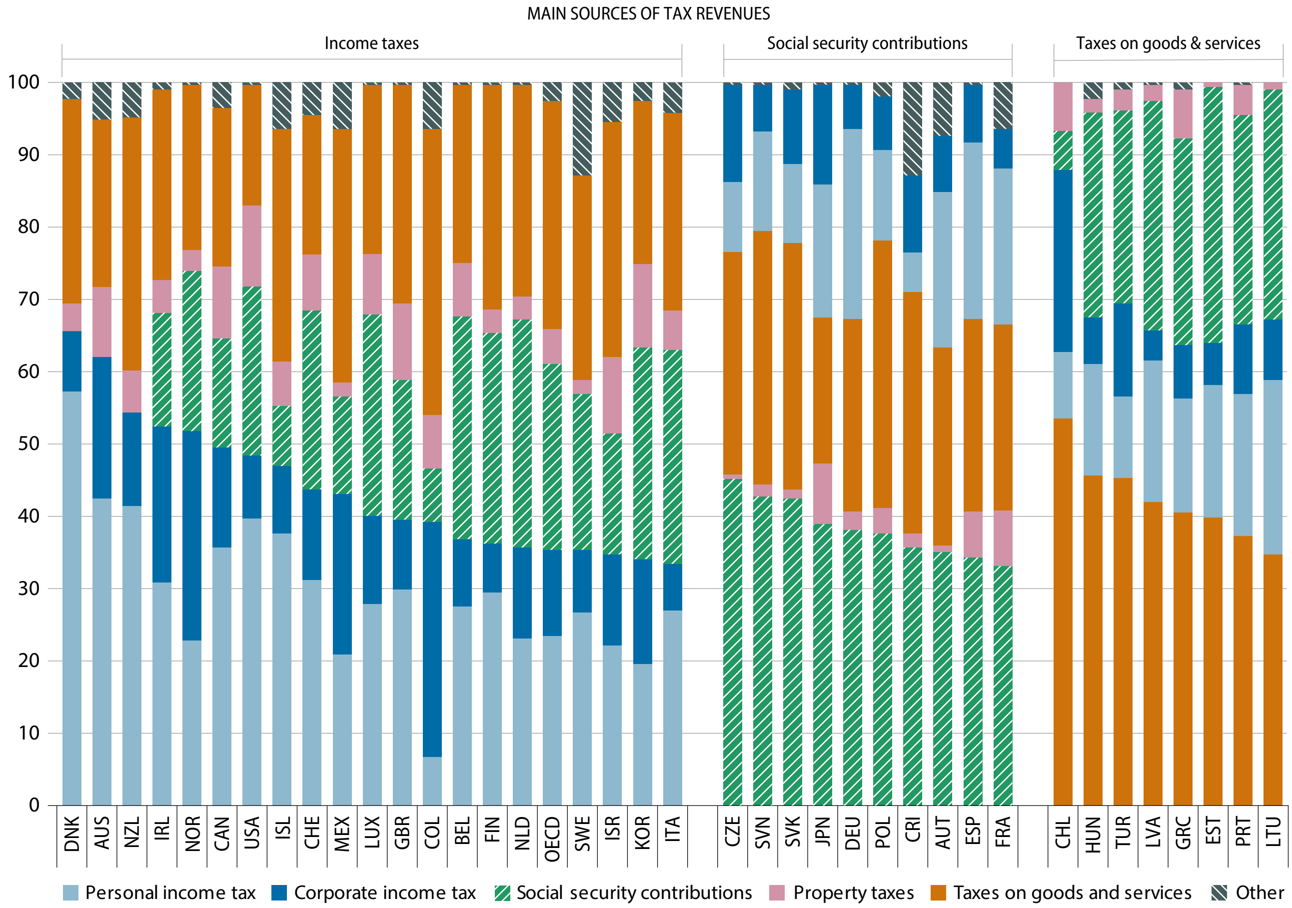
The OECD average tax-to-GDP ratio conceals great variety between countries. In 1965, tax-to-GDP ratios in OECD countries ranged from 10.6% in Türkiye to 33.9% in France. By 2023, the corresponding range was from 17.7% in Mexico to 44.0% in Denmark. The trend towards higher tax levels over this period reflects the need to finance a significant increase in public sector outlays in almost all OECD countries.

Tax structures

Tax structures are measured by the share of major taxes in total tax revenues. In 2023, the tax structures of OECD countries varied. Twenty countries raised the largest part of their revenues from income taxes (CIT and PIT combined), ten countries raised the largest part of their revenues from SSCs, and eight countries raised the largest part of their revenues from taxes on goods and services (including VAT). Taxes on property and payroll taxes played a smaller role in the revenue systems of OECD countries in 2023, both on average and within most countries (Figure 5).

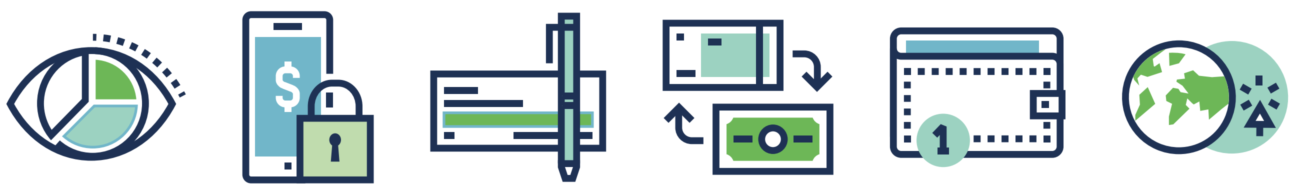
While the level of tax revenues has generally been rising on average in the OECD, the tax structure (or 'tax mix') has been remarkably stable over time. Nevertheless, several trends have emerged up to 2023, the latest year for which data is available for all 38 OECD countries.

FIGURE 5. **TAX STRUCTURES IN 2023 (as % of total tax revenue)**



Note: Countries are grouped and ranked by those where income tax revenues (personal and corporate) form the highest share of total tax revenues, followed by those where social security contributions, or taxes on goods and services, form the highest share.

Source: Revenue Statistics 2025, https://www.oecd.org/en/publications/revenue-statistics-2025_3a264267-en.html.



TAXES ON INCOME AND PROFITS

On average, in 2023, OECD countries collected 35.6% of their tax revenues through taxes on income and profits (PIT and CIT combined). Taxes on personal and corporate incomes remain the most important source of revenues used to finance public spending in 20 OECD countries; in eleven of these – Australia, Canada, Denmark, Iceland, Ireland, Luxembourg, Mexico, New Zealand, Norway, Switzerland and the United States – the share of income taxes in the tax mix exceeded 40% in 2023.

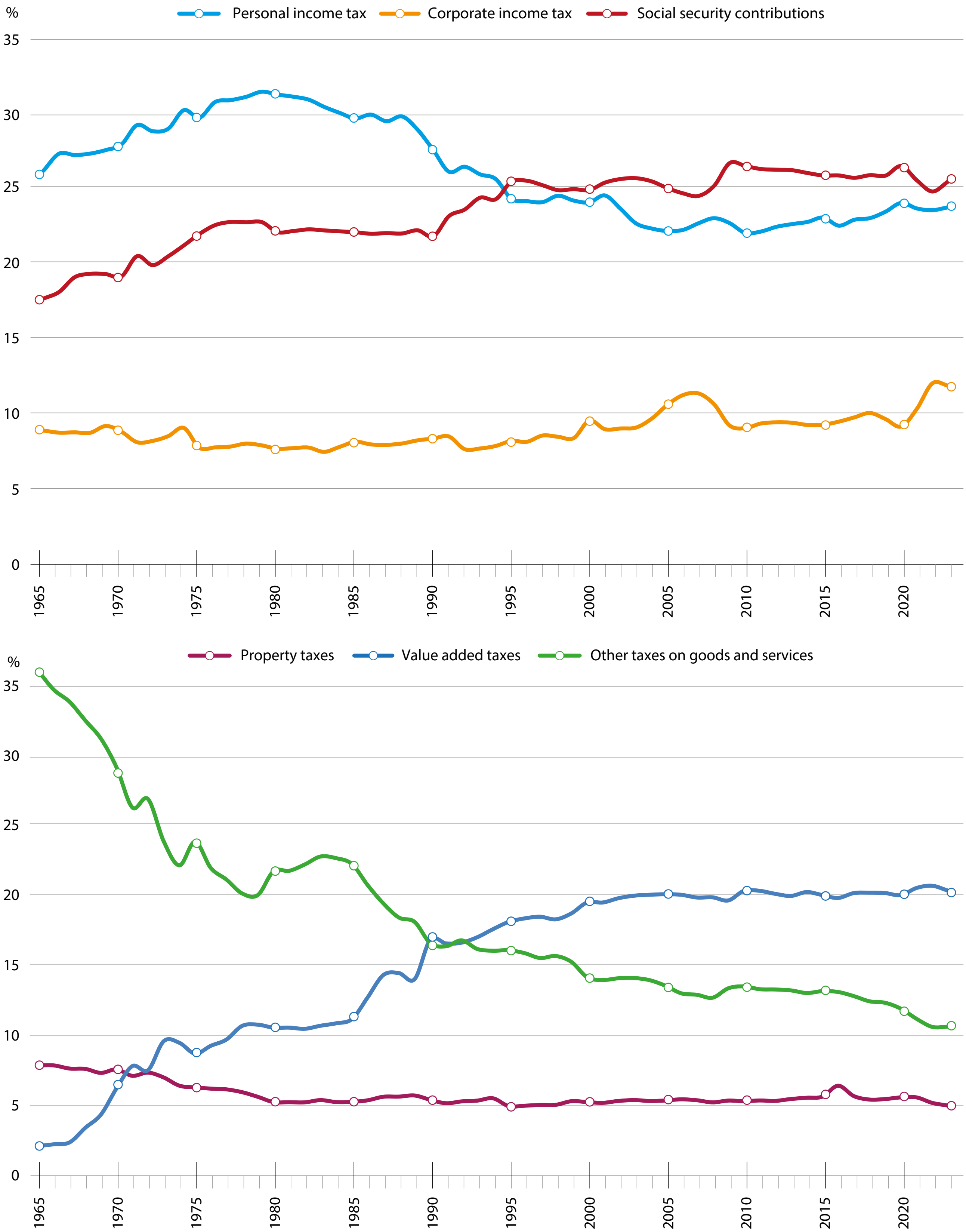
Within taxes on income and profits, the share of PIT and CIT varies:

- Revenues from PIT generated 23.7% of total taxes on average in 2023 compared with around 30% in the 1980s. About two percentage points of this reduction can be attributed to the impact on the average of a number of relatively recent entrants to the OECD from Eastern Europe and Latin America, for which tax revenue data is only available from the 1990s onwards. These countries tend to have relatively low PIT revenues and high revenues from SSCs or CIT, but this impact is only observed in data from after 1990.
- The variation in the share of PIT between countries is considerable. In 2023, it ranged from 5.7% in Costa Rica to 57.2% in Denmark (Figure 5). The Special Feature in *Revenue Statistics 2025* examines the composition of PIT revenue with respect to the different sources of individual income that constitute the PIT base and it analyses how the composition has evolved over time.
- CIT revenues amounted to between 8% and 9% of total tax revenues, on average, throughout the period from 1965 to 2003. They then increased to a high of 11.3% in 2007 before dropping to 9.0% in 2010 after the Global Financial Crisis. They remained between 9.0% and 10.0% of total tax revenues until they increased to 10.3% in 2021 and 12.0% in 2022 before dropping to 11.9% in 2023.
- The share of CIT in total tax revenues in 2023 varied considerably across countries, from less than 6% (in Estonia, France and Latvia) to over 20% in Ireland (21.5%), Mexico (22.0%), Chile (25.3%), Norway (28.8%) and Colombia (32.4%). Apart from the spread in statutory CIT rates, these differences are partly explained by institutional and country-specific factors, including:
  - the degree to which firms are incorporated;
  - the breadth of the CIT base; for example, some narrowing may occur as a consequence of generous depreciation schemes and tax incentives;
  - the degree of cyclicality of the corporate tax system, for which one of the important elements is loss-offset provisions;
  - the degree of reliance upon tax revenues from the exploitation of oil and/or mineral deposits; or
  - other instruments to postpone the taxation of earned profits.

SOCIAL SECURITY CONTRIBUTIONS

SSCs accounted for 25.5% of total tax revenues on average across the OECD in 2023. They exceeded 40% in Czechia, Slovenia and the Slovak Republic (45.5%, 42.9% and 42.6%, respectively). Australia and New Zealand do not levy SSCs.

FIGURE 6. **TRENDS IN TAX STRUCTURES (1965-2023, as % of total tax revenue)**



Note: The OECD average tax revenue in 2016 from main categories includes the one-off revenues from stability contributions in Iceland. This predominately affects the average revenues from property taxes, as a percentage of total tax revenues, in that year only.

Source: Revenue Statistics 2025, https://www.oecd.org/en/publications/revenue-statistics-2025_3a264267-en.html.

PROPERTY TAXES

Between 1965 and 2023, the share of taxes on property fell from 7.9% to 5.1% of total tax revenues on average across the OECD. In Korea, the United States, Israel and the United Kingdom, property tax revenues amounted to more than 10% of total tax revenues in 2023. By contrast, property taxes accounted for less than 1% of total tax revenues in Czechia, Estonia and Lithuania.

CONSUMPTION TAXES

The share of taxes on consumption (general consumption taxes plus specific consumption taxes) fell from 38.4% to 31.2% between 1965 and 2023 (Figure 6):

- During this period, the composition of taxes on goods and services changed. A fast-growing revenue source has been general consumption taxes, especially VAT, which is imposed in 37 of 38 OECD countries.[2]
- General consumption taxes accounted for 21.1% of total tax revenues in 2023, compared with only 13.3% in the mid-1970s. In 2023, the vast majority of this was from VAT (20.5% of total tax revenues).
- The increased importance of VAT has counteracted the diminishing share of specific consumption taxes, such as excises and customs duties.
- Between 1975 and 2023, the share of specific taxes on consumption (mostly on tobacco, alcoholic drinks and fuels, as well as some environmentally-related taxes) more than halved, from 17.7% to 8.1% of total revenues.
- Rates of taxes on imported goods were considerably reduced across all OECD countries, reflecting a global trend to remove trade barriers.
- Nevertheless, Latvia, Costa Rica, Mexico, Poland, Slovenia, Hungary, Greece (between 10%-12%) and Türkiye (20.8%) still collected more than 10% of their tax revenues through taxes on specific goods and services in 2023.

2. The terms “value-added tax” and “VAT” are used to refer to any national tax that embodies the basic features of a value-added tax by whatever name or acronym it is known e.g. “Goods and Services Tax” (“GST”).

TAXES BY LEVEL OF GOVERNMENT

Eight OECD countries have a federal structure. Among these countries, central government received 53.1% of total revenues on average in 2023. The second-highest share of revenues on average was received by social security funds, which are a sub-sector of general government, at 21.5% of total revenues, followed by 17.6% at the state level and 7.5% at the local level (Table 3). Within countries with a federal structure, there was considerable variation around these averages:

- In 2023, the share of central government receipts in the eight federal OECD countries ranged from 28.5% in Germany to 80.3% in Mexico and 80.8% in Australia.
- In 2023, the share of the states ranged from 1.9% in Austria and 4.5% in Mexico to 38.0% in Canada. The share of local government varied from 1.7% in Mexico to 14.5% in the United States and 16.0% in Switzerland.
- Between 1975 and 2023, the share of central government revenues declined by 12.9 p.p. in Belgium and by 5.0 p.p. in Germany.
- The share of central government revenues increased in Austria by 13.3 p.p. over the same period. There was little change in Australia.
- In all seven federal countries with social security funds except Mexico, social security funds increased their share of revenue between 1975 and 2023.

Colombia and Spain, which are classified as regional rather than unitary countries because of their highly decentralised political structure, have very different revenue compositions by level of government. In Colombia, the share of central government receipts was 76.9% in 2023, with regional government receiving 4.3% of total revenues and local government receiving 11.5%. In Spain, the share of central government receipts in 2023 was 41.6% compared with 15.9% for regional government and 7.9% for local government.

The remaining 28 OECD countries have a unitary structure (Table 4). In these countries, an average of 64.8% of revenues were derived at the central level in 2023, with social security funds accounting for 25.0%. A further 9.8% of revenues was raised by local government. Among unitary OECD countries:

- The share of central government receipts varied from 29.9% in France to 93.5% in New Zealand in 2023.
- The local government share ranged from 0.6% in Estonia to 35.7% in Sweden.
- Between 1975 and 2023, there were increases in the local government share exceeding 5 p.p. in six countries: France, Iceland, Italy, Korea, Portugal and Sweden. Decreases of 5 p.p. or more occurred in four countries: Finland, Ireland, Norway and the United Kingdom.
- Between 1975 and 2023, there were increases in the share of social security funds of 10 p.p. or more in France, Japan and Korea and corresponding decreases in Italy and Norway.

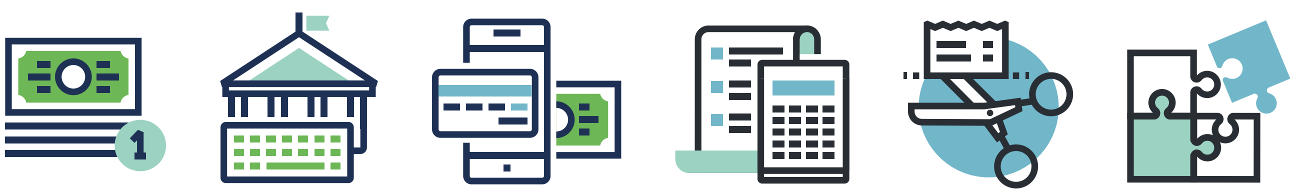


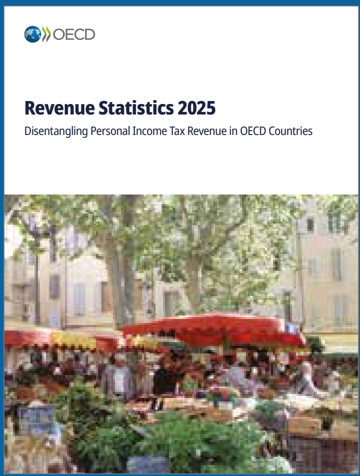
TABLE 3. **ATTRIBUTION OF TAX REVENUES TO SUB-SECTORS OF GENERAL GOVERNMENT (as % of total tax revenue, 2023)**

	Supranational	Federal or Central government	State or Regional government	Local government	Social Security Funds
Federal countries					
Australia	–	80.8	16.3	2.9	0.0
Austria	0.4	65.0	1.9	3.1	29.6
Belgium (1)	0.9	52.4	9.9	4.7	32.1
Canada	–	43.2	38.0	8.4	10.3
Germany	0.5	28.5	23.7	8.9	38.4
Mexico	–	80.3	4.5	1.7	13.5
Switzerland (1)	–	33.5	25.8	16.0	24.8
United States	–	41.5	20.5	14.5	23.5
Unweighted average	*0.6*	*53.1*	*17.6*	*7.5*	*21.5*
Regional countries					
Colombia (2)	–	76.9	4.3	11.5	7.3
Spain (2)	0.7	41.6	15.9	7.9	34.0
Unitary countries					
Chile	–	86.8	–	8.6	4.6
Costa Rica	–	60.3	–	2.8	36.9
Czechia	0.4	53.1	–	0.9	45.5
Denmark (1)	0.3	72.7	–	27.0	0.0
Estonia	0.4	82.7	–	0.6	16.3
Finland	0.4	59.4	–	11.2	29.1
France (1)	0.5	29.9	–	14.3	55.3
Greece	0.5	68.2	–	2.2	29.0
Hungary	0.4	66.1	–	5.7	27.8
Iceland	–	72.1	–	27.9	0.0
Ireland	0.8	83.8	–	1.6	13.9
Israel	–	74.8	–	8.4	16.7
Italy	0.5	59.1	–	10.8	29.6
Japan	–	38.6	–	22.3	39.1
Korea	–	53.3	–	17.4	29.2
Latvia	0.5	52.2	–	16.7	30.6
Lithuania (1)	0.5	66.7	–	1.1	31.7
Luxembourg (1)	0.8	67.9	–	4.2	27.1
Netherlands	1.0	64.5	–	3.2	31.3
New Zealand	–	93.5	–	6.5	0.0
Norway	–	87.4	–	12.6	0.0
Poland (1)	0.5	51.4	–	10.2	38.0
Portugal	0.4	66.9	–	5.8	26.8
Slovak Republic	0.4	56.3	–	1.8	41.5
Slovenia (1)	0.4	55.9	–	1.3	42.4
Sweden	0.3	51.6	–	35.7	12.3
Türkiye	–	64.5	–	9.0	26.5
United Kingdom	–	76.1	–	4.8	19.1
Unweighted average	*0.5*	64.8	–	*9.8*	*25.0*

– Not available

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.
2. Colombia and Spain are not constitutionally federal countries but both have a highly decentralised political structure, with high autonomy of their territorial entities.

Source: Revenue Statistics 2025, https://www.oecd.org/en/publications/revenue-statistics-2025_3a264267-en.html.



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