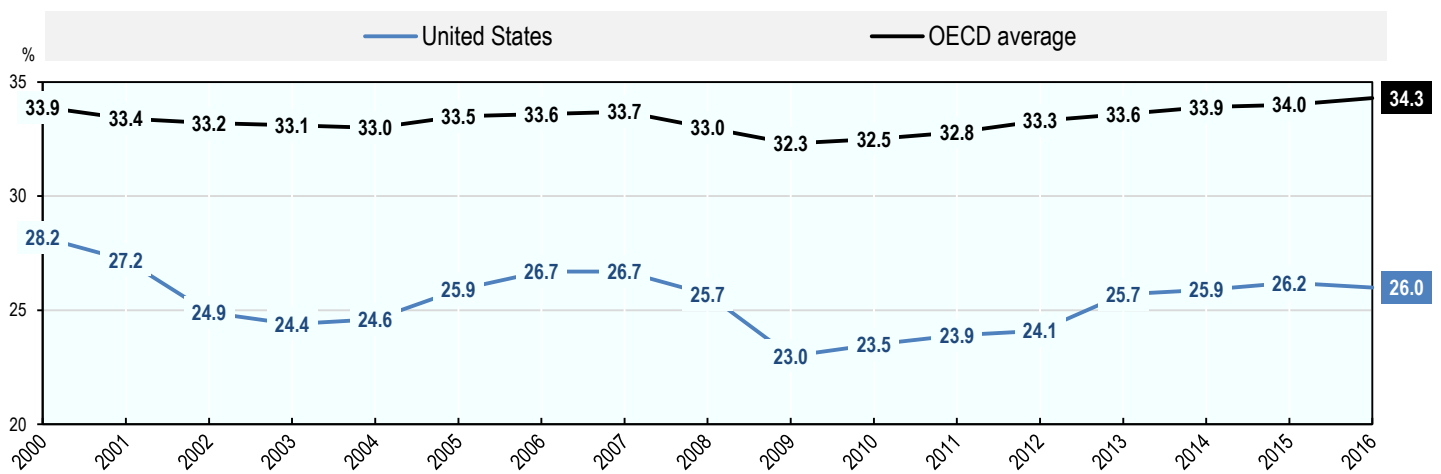


Revenue Statistics 2017 - the United States

Tax-to-GDP ratio

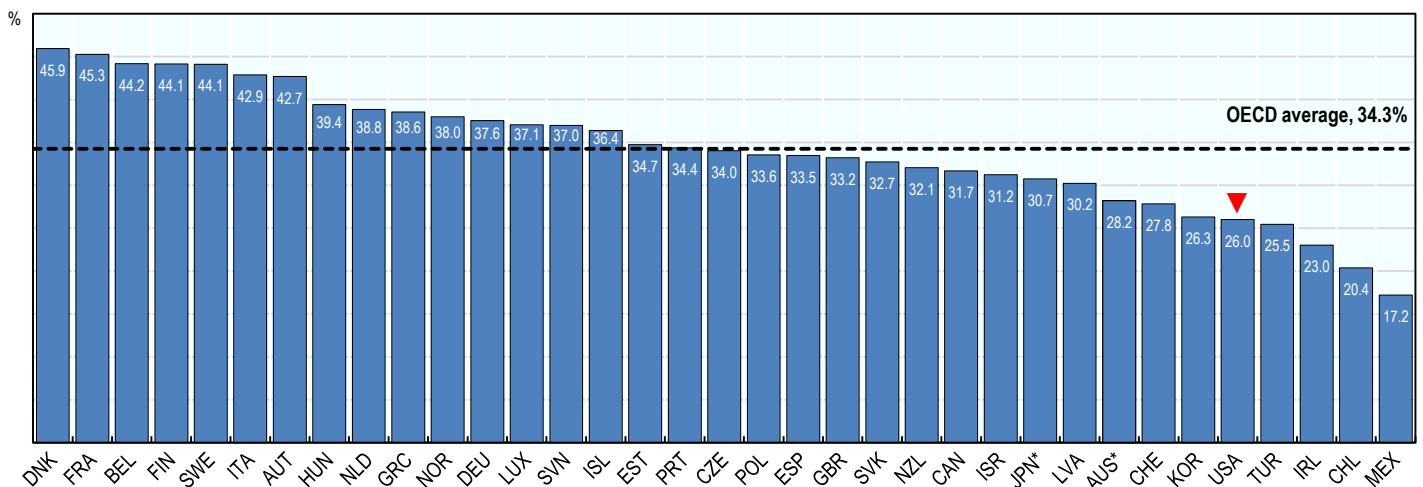
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the United States decreased by 0.2 percentage points, from 26.2% in 2015 to 26.0% 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 the United States in 2016 has decreased from 28.2% in 2000 to 26.0% 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 the United States was 28.2% in 2000, with the lowest being 23.0% in 2009.



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

The United States ranked 31st out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, the United States had a tax-to-GDP ratio of 26.0% compared with the OECD average of 34.3%. In 2015, the United States was ranked 30th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



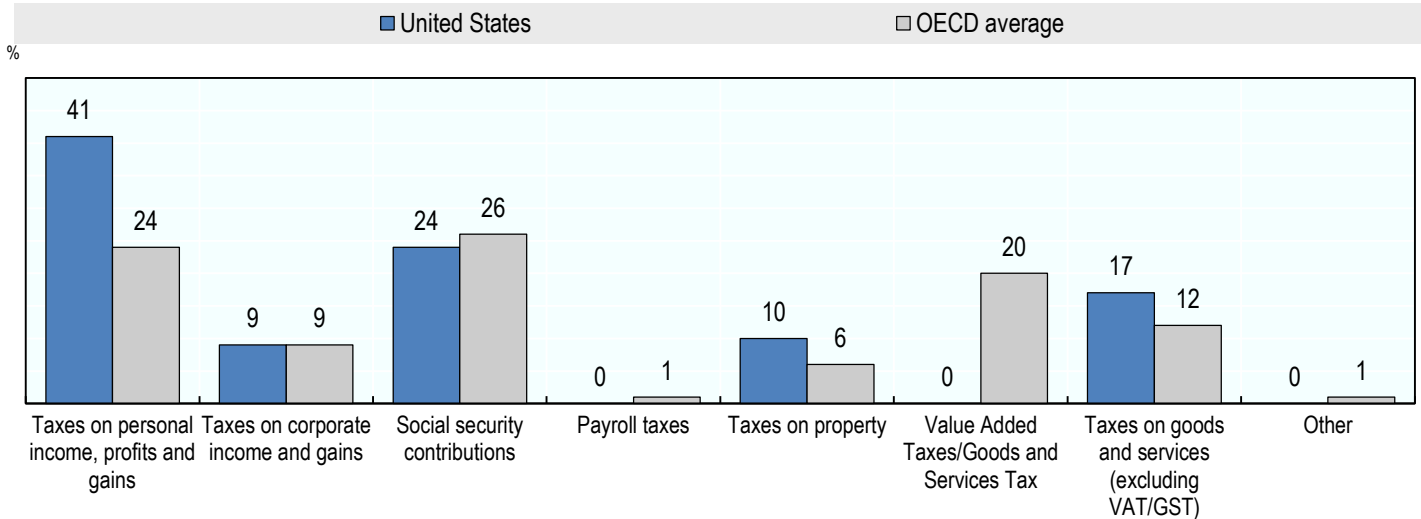
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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 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).
- » Equal to the OECD average from taxes on corporate income & gains.
- » A lower proportion of revenues from social security contributions.
- » No revenues from payroll taxes; and value-added taxes.

Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in the United States			Position in OECD ²		
	US Dollar, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains ¹	2 331 132	2 172 965	+ 158 167	49	48	+ 1	4th	5th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	1 926 140	1 774 706	+ 151 434	41	39	+ 2	3rd	3rd	-
<i>Corporate income and gains</i>	404 992	398 259	+ 6 733	9	9	-	16th	14th	- 2
Social security contributions	1 124 028	1 078 019	+ 46 009	24	24	-	24th	24th	-
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	489 953	485 280	+ 4 673	10	11	- 1	6th	4th	- 2
Taxes on goods and services	807 297	782 093	+ 25 204	17	17	-	35th	35th	-
<i>of which VAT</i>	-	-	-	-	-	-	35th	35th	-
Other	-	-	-	-	-	-	33rd	34th	+ 1
TOTAL	4 752 409	4 518 356	+ 234 053	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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